

RG 104, 8KRA-104-84-046 +
8KRA-104-84-052
Combined Into One Series
(One Box)

8KRA-104-84-052, Letters Received,
1905 1 Bundle (Combined with
8KRA-104-84-046)



TREASURY DEPARTMENT

WASHINGTON

June 1, 1910.

Mr. William E. Russell,
1523 Welton Street,
Denver, Colorado.

Sir:

You are informed that the Department accepts your proposal dated May 27, 1910, for supplying bituminous coal for use in the U. S. Mint building, Denver, Colorado, during the fiscal year ending June 30, 1911, the cost of the same to be paid from the appropriation: "Contingent Expenses, Mint at Denver, 1911," under the following terms and conditions:

1,500 tons, or so much thereof as may be necessary, to be determined by the exigencies of the service, of good steam coking, run of mine, bituminous coal, freshly mined, thoroughly cleaned, free from fine coal, dirt and excessive dust, known commercially as "Pinnacle" from the Pinnacle Mine and the Mammoth Vein, located in Routt County, Colorado, and having as a contract standard 12,320 British Thermal Units in the coal as delivered and 5 per cent of ash in the dry coal, at a price of \$4.35 per ton of 2,240 pounds; with the understanding that the deliveries of coal under the terms of this contract will be regularly and systematically sampled and corrections made for variations in the number of British Thermal Units in the coal as delivered and the ash in the dry coal, as provided in the accompanying specification and proposal form, all the provisions of which are made a part of this contract.

There is inclosed herewith a copy of the specifications and the proposal form as signed by you, and also a

William E. Russell.

blank form of bond which you are requested to execute in the penal sum of \$2,500.00 as a guarantee for the faithful performance of the provisions of your contract. Special attention is invited to the rules attached to the bond which should be carefully observed in its execution.

The copy of the advertisement which must be forwarded with the bond should be obtained from the Superintendent of the U. S. Mint, Denver, Colorado. The other necessary papers which should accompany your bond, including the letter of acceptance and your original proposal, will be furnished by this Department.

Your certified check in the sum of \$652.50 will be returned to you upon the receipt of your bond and its approval by the Solicitor of the Treasury.

The inclosed copy of instructions relative to the sampling of coal deliveries will be carefully followed by the officials of the Mint building, and the settlement of your accounts will be made upon a monthly basis and after the results of the analyses and tests of samples have been determined by the Technologic Branch of the United States Geological Survey.

Please acknowledge the receipt of this communication

William E. Russell.

and return your bond properly executed, with copy of advertisement attached, as soon as possible.

By direction of the Secretary:

Respectfully,

Acting Secretary.

SPECIFICATION AND PROPOSAL

FOR

COAL

*Bituminous coal,
U.S. Mint Building,
Denver, Colorado
Fiscal year 1911*

TO BE SUPPLIED TO THE
UNITED STATES PUBLIC
BUILDINGS UNDER CON-
TROL OF THE TREASURY
DEPARTMENT



SPECIFICATION AND PROPOSAL FOR SUPPLYING COAL.

*United States Mint Building,
Denver, Colorado, April 1., 1910*

PROPOSAL.

1 Sealed proposals will be received at this office until 2 o'clock p. m., *May 27, 1910*, for
2 supplying coal to the United States *Mint* building
3 at *Denver, Colorado* as follows:

4 *1500 tons run of mine bituminous coal as*
5 *hereinafter described.*

6
7 The quantity of coal stated above is based upon the previous annual consumption, and proposals
8 must be made upon the basis of a delivery of 10 per cent more or less than this amount, subject to the
9 actual requirements of the service.

10 Proposals must be made on this form, and include all expenses incident to the delivery and stowage
11 of the coal, which must be delivered in such quantities, and at such times within the fiscal year ending
12 June 30, 1911, as may be required.

13 Proposals must be accompanied by a deposit (certified check, when practicable, in favor of the
14 Secretary of the Treasury) amounting to 10 per cent of the aggregate amount of the bid submitted, as
15 a guaranty that it is bona fide. Deposits will be returned to unsuccessful bidders immediately after
16 award has been made, but the deposit of the successful bidder will be retained until after the coal shall
17 have been delivered, and final settlement made therefor, as security for the faithful performance of
18 the terms of the contract, with the understanding that the whole or a part thereof may be used to liqui-
19 date the value of any deficiencies in quality or delivery that may arise under the terms of the contract.

20 When the amount of the contract exceeds \$10,000, a bond may be executed in the sum of 25 per
21 cent of the contract amount, and in this case the deposit or certified check submitted with the proposal
22 will be returned after approval of the bond.

23 The bids will be opened in the presence of the bidders, their representatives, or such of them as
24 may attend, at the time and place above specified.

25 In determining the award of the contract, consideration will be given to the quality of the coal offered
26 by the bidder, as well as the price per ton, and should it appear to be to the best interests of the Govern-
27 ment to award the contract for supplying coal at a price higher than that named in lower bid or bids
28 received, the award will be so made.

29 The right to reject any or all bids and to waive defects is expressly reserved by the Government.

* DESCRIPTION OF COAL DESIRED.

30 Bids are desired on coal described as follows:

31 *Good steam coking, run of mine bituminous coal*
 32 *equal to the Broadhead or Green Canon mined in*
 33 *Southern Colorado. The coal to be supplied under this*
 34 *contract to be freshly mined thoroughly cleaned*
 35 *and reasonably free from dirt and fine coal and*
 36 *excessive dust, and adapted for economic use*
 37 *in the Hawley Down Draft Furnaces in use at*
 38 *said building.*

39 *Page 5 of this specification must be carefully filled*
 40 *out in every detail.*

41 Coals containing more than the following percentages, based upon dry coal, will not be considered:

42	Ash.....	13 per cent.
43	Volatile matter.....	40 per cent.
44	Sulphur.....	1.00 per cent.
45	† Dust and fine coal as delivered at point of consumption	<i>Each bidder will specify limits.</i> five per cent.

DELIVERY.

46 The coal shall be delivered in such quantities and at such times as the Government may direct.

47 In this connection it may be stated that all the available storage capacity of the coal bunkers will be
 48 placed at the disposal of the contractor to facilitate delivery of coal under favorable conditions.

49 After verbal or written notice has been given to deliver coal under this contract, a further notice may
 50 be served in writing upon the contractor to make delivery of the coal so ordered within twenty-four hours
 51 after receipt of said second notice.

52 Should the contractor, for any reason, fail to comply with the second request the Government will
 53 be at liberty to buy coal in the open market, and to charge against the contractor any excess in price of
 54 coal so purchased over the contract price.

* NOTE.—This information will be given by the Government as may be determined by boiler and furnace equipment, operating conditions, and the local market.

† NOTE.—All coal which will pass through a $\frac{1}{8}$ -inch round-hole screen.

SAMPLING.

55 Samples of the coal delivered will be taken by a representative of the Government.

56 In all cases where it is practicable, the coal will be sampled at the time it is being delivered to the
57 building. In case of small deliveries, it may be necessary to take these samples from the yards or bins.
58 The sample taken will in no case be less than the total of one hundred (100) pounds, to be selected
59 proportionally from the lumps and fine coal, in order that it will in every respect truly represent the
60 quantity of coal under consideration.

61 In order to minimize the loss in the original moisture content the gross sample will be pulverized as
62 rapidly as possible until none of the fragments exceed $\frac{1}{2}$ inch in diameter. The fine coal will then be
63 mixed thoroughly and divided into four equal parts. Opposite quarters will be thrown out and the
64 remaining portions thoroughly mixed and again quartered, throwing out opposite quarters as before.
65 This process will be continued as rapidly as possible until the final sample is reduced to such amount
66 that all of the final sample thus obtained will be contained in the shipping can or jar and sealed air-
67 tight.

68 The sample will then be forwarded to the Chief Clerk of the Treasury Department, care of the
69 storekeeper.

70 If desired by the coal contractor, permission will be given to him, or his representative, to be
71 present and witness the quartering and preparation of the final sample to be forwarded to the
72 Government laboratories.

73 Immediately on receipt of the sample it will be analyzed and tested by the Government, following
74 the method adopted by the American Chemical Society and using a bomb calorimeter. A copy of the
75 result will be mailed to the contractor upon the completion thereof.

CAUSES FOR REJECTION.

76 A contract entered into under the terms of this specification shall not be binding if, as the result
77 of a practical service test of reasonable duration, the coal fails to give satisfactory results due to excessive
78 clinkering, or to a prohibitive amount of smoke.

79 It is understood that the coal delivered during the year will be of the same character as that specified
80 by the contractor. It should, therefore, be supplied, as nearly as possible, from the same mine or group
81 of mines.

82 Coal containing percentages of volatile matter, sulphur, and dust higher than the limits indicated on
83 page 2, and coal containing a percentage of ash in excess of the maximum limits indicated in the following
84 table will be subject to rejection.

85 In the case of coal which has been delivered and used for trial, or which has been consumed or remains
86 on the premises at the time of the determination of its quality, payment will be made therefor at a
87 reduced price computed under the terms of this specification.

88 Occasional deliveries containing ash up to the percentage indicated in the column of "Maximum
89 limits for ash," on page 4, may be accepted. Frequent or continued failure to maintain the standard
90 established by the contractor, however, will be considered sufficient cause for cancellation of the
91 contract.

*PRICE AND PAYMENT.

92 Upon the completion of an order for any particular month during the fiscal year the custodian may,
93 upon the written request of the contractor, certify a voucher at once on the basis of ninety per cent (90
94 per cent) of the total amount of the bill based on the contract price and the total tonnage of the monthly
95 order; the ten per cent (10 per cent) being withheld to protect the Government against the delivery of
96 coal of inferior quality, and to offset any deduction which may be ascertained as the result of the analyses
97 and tests of samples representing the average quality of all the deliveries on the order as reported by the
98 proper bureau of the Government. Upon the receipt of said report on the quality of the coal in question,
99 final settlement will be made.

* NOTE.—The economic value of a fuel is affected by the actual amount of combustible matter it contains, as determined by its heating value shown in British thermal units per pound of fuel, and also by other factors, among which is its ash content. The ash content not only lowers the heating value and decreases the capacity of the furnace, but also materially increases the cost of handling the coal, the labor of firing, and the cost of the removal of ashes, etc.

If the ten per cent (10 per cent) withheld should prove insufficient to satisfy the claim of the Government on account of the delivery of an extremely low-grade fuel, the balance will be deducted from the next succeeding order or orders.

Payment will be made upon the basis of the price named in the proposal for the coal specified therein, corrected for variations in heating value and ash, as shown by analysis, above and below the standard established by the contractor in this proposal.

The corrections in price for variations in British thermal units is a pro rata one, and is determined by the following formula:

$$\frac{\text{Delivered B. t. u.} \times \text{contract price}}{\text{Standard B. t. u.}} = \text{price to be paid.}$$

For example, if a coal delivered on a contract guaranteeing 14,000 B. t. u. "as delivered" at a price of \$3 per ton shows by calorific test 14,300 B. t. u. "as delivered," the price to be paid is, by substitution in the formula, $\frac{14,300 \times \$3}{14,000} = \3.0642 .

The price will also be further corrected for the percentages of ash. For all coal which by analysis contains less ash than that established in this proposal a premium of 2 cents per ton for each whole per cent less ash will be paid. An increase in the ash content of two (2) per cent over the standard established by contractor will be tolerated without exacting a penalty for the excess of ash. When such excess exceeds two (2) per cent above the standard established, deductions will be made from price paid per ton in accordance with following table:

Ash as established in proposal.	No deduc- tion for limits below.	Cents per ton to be deducted.							Maxi- mum limits for ash.
		2	4	7	12	18	25	35	
		Percentages of ash in dry coal.							
Per cent.									
5.....	7	7- 8	8- 9	9-10	10-11	11-12	12-13	13-14	12
6.....	8	8- 9	9-10	10-11	11-12	12-13	13-14	14-15	13
7.....	9	9-10	10-11	11-12	12-13	13-14	14-15	15-16	14
8.....	10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	14
9.....	11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	15
10.....	12	12-13	13-14	14-15	15-16	16-17	17-18	.....	16
11.....	13	13-14	14-15	15-16	16-17	17-18	18-19	.....	16
12.....	14	14-15	15-16	16-17	17-18	18-19	19-20	.....	17
13.....	15	15-16	16-17	17-18	18-19	19-20	20-21	.....	18
14.....	16	16-17	17-18	18-19	19-20	20-21	21-22	.....	19
15.....	17	17-18	18-19	19-20	20-21	21-22	.....	.....	19
16.....	18	18-19	19-20	20-21	21-22	22-23	.....	.....	20
17.....	19	19-20	20-21	21-22	22-23	.....	.....	.....	21
18.....	20	20-21	21-22	22-23	.....	.....	.....	.....	22

Proposals to receive consideration must be submitted upon this form and contain all of the information requested below.

Denver, Colorado

May 27, 1910

The undersigned hereby agree to furnish to the U. S.

Mint

building at Denver, Colorado, the coal described, in tons of 2,240 pounds each and in quantity, 10 per cent more or less than that stated on page 1, as may be required during the fiscal year ending June 30, 1911, in strict accordance with this specification; the coal to be delivered in such quantities and at such times as the Government may direct.

Price per ton (2,240 pounds) Four dollars and thirty five cents \$ 4³⁵

Commercial name of the coal Pinnacle

Name of the mine or mines Pinnacle

Location of the mine or mines Route County, Colorado

Name or other designation of the coal bed or vein Mammoth

Size (indicate information which will apply)—

Unsize

Lump

Run of mine

Run of mine

Screened, through _____ inch and over _____ inch { Round } Openings.
 { Square }
 { Bar screen. }

Data to establish a basis for payment:

British thermal units in coal as delivered 12,320

Ash in dry coal (Method of American Chemical Society) five per cent.

It is important that the standards furnished with bids do not establish a higher value than can be actually maintained under the terms of the contract. In this connection it should be recognized that the small "mine samples" taken from the mine usually indicate a higher economic value for the fuel than is actually delivered in carload lots, due to greater care in the separation of extraneous matter from the coal of the "mine sample." It is evident, therefore, that it will be to the best interests of the contractor to furnish a correction with average values of the coal offered, as a failure to maintain the standard established by the contractor will result in deductions from the contract price, and may cause a cancellation of the contract, while deliveries of a coal of higher grade than quoted will be paid for at an increased price per ton.

Signature: William E. Russell,

Address: 1523 Welton Street.

Name of corporation,

Name of president,

Name of secretary,

Under what law (State) corporation is organized:

PROPOSAL FOR COAL

FOR THE

U. S.

Building

AT

*United States Mint Bldg.,
Denver, Colorado.*

SPECIFICATION

*Bituminous Coal,
Fiscal year, 1910.*

AND

PROPOSAL FOR COAL

TO BE SUPPLIED TO

UNITED STATES PUBLIC BUILDINGS

UNDER CONTROL OF THE

TREASURY DEPARTMENT.

SPECIFICATION AND PROPOSAL FOR SUPPLYING COAL.

United States *Mint Building.*

Denver Colorado, April 1, 190*9*.

PROPOSAL.

1 Sealed proposals will be received at this office until 2 o'clock p. m., *June 8*, 190*9*, for
2 supplying coal to the United States *Mint* building
3 at *Denver, Colorado* as follows:
4 *2500 tons bituminous coal as hereinafter*
5 *described.*

6
7 The quantity of coal stated above is based upon the previous annual consumption, and proposals must
8 be made upon the basis of a delivery of 10 per cent more or less than this amount, subject to the actual
9 requirements of the service.

10 Proposals must be made on this form, and include all expenses incident to the delivery and stowage of
11 the coal, which must be delivered in such quantities, and at such times within the fiscal year ending
12 June 30, 1910, as may be required.

13 Proposals must be accompanied by a deposit (certified check, when practicable, in favor of
14 the Secretary of the Treasury) amounting to 10 per cent of the aggregate amount of the bid submitted,
15 as a guaranty that it is bona fide. Deposits will be returned to unsuccessful bidders immediately
16 after award has been made, but the deposit of the successful bidder will be retained until after
17 the coal shall have been delivered, and final settlement made therefor, as security for the faithful
18 performance of the terms of the contract, with the understanding that the whole or a part thereof may
19 be used to liquidate the value of any deficiencies in quality or delivery that may arise under the terms of
20 the contract.

21 When the amount of the contract exceeds \$10,000, a bond may be executed in the sum of 25 per cent
22 of the contract amount, and in this case the deposit or certified check submitted with the proposal will be
23 returned after approval of the bond.

24 The bids will be opened in the presence of the bidders, their representatives, or such of them as may
25 attend, at the time and place above specified.

(1)
*Bidders will be permitted to submit a
proposal bond instead of certified check
with bids.*

26 In determining the award of the contract, consideration will be given to the quality of the coal offered
 27 by the bidder, as well as the price per ton, and should it appear to be to the best interests of the Govern-
 28 ment to award the contract for supplying coal at a price higher than that named in lower bid or bids
 29 received, the award will be so made.

30 The right to reject any or all bids and to waive defects is expressly reserved by the Government.

* DESCRIPTION OF COAL DESIRED.

31 Bids are desired on coal described as follows:

32 *Good steam, coking, run of mine, bituminous*
 33 *coal, freshly mined, thoroughly cleaned, free from*
 34 *fine coal, dirt and excessive dust, and equal to*
 35 *the best quality of Broadhead run of mine coal,*
 36 *which shall be adapted for economic use in*
 37 *Hawley Down Draft furnaces, and which shall*
 38 *contain not less than 12,300 British thermal*
 39 *units in the coal as received or delivered*

42 Coals containing more than the following percentages, based upon dry coal, will not be considered:

43	Ash	12 per cent.
44	Volatile matter	38 per cent.
45	Sulphur	1.5 per cent.
46	† Dust and fine coal as delivered at point of consumption	per cent.

DELIVERY.

47 The coal shall be delivered in such quantities and at such times as the Government may direct.

48 In this connection, it may be stated that all the available storage capacity of the coal bunkers will be
 49 placed at the disposal of the contractor to facilitate delivery of coal under favorable conditions.

50 After verbal or written notice has been given to deliver coal under this contract, a further notice may
 51 be served in writing upon the contractor to make delivery of the coal so ordered within twenty-four hours
 52 after receipt of said second notice.

* NOTE.—This information will be given by the Government as may be determined by boiler and furnace equipment, operating conditions, and the local market.

† NOTE.—All coal which will pass through a $\frac{1}{8}$ -inch round-hole screen.

Bidders are requested to submit representa-
tive samples of the kind of coal offered.

Should the contractor, for any reason, fail to comply with the second request the Government will be at liberty to buy coal in the open market, and to charge against the contractor any excess in price of coal so purchased over the contract price.

SAMPLING.

Samples of the coal delivered will be taken by a representative of the Government.

In all cases where it is practicable, the coal will be sampled at the time it is being delivered to the building. In case of small deliveries, it may be necessary to take these samples from the yards or bins. The sample taken will in no case be less than the total of one hundred (100) pounds, to be selected proportionally from the lumps and fine coal, in order that it will in every respect truly represent the quantity of coal under consideration.

In order to minimize the loss in the original moisture content the gross sample will be pulverized as rapidly as possible until none of the fragments exceed $\frac{1}{2}$ inch in diameter. The fine coal will then be mixed thoroughly and divided into four equal parts. Opposite quarters will be thrown out and the remaining portions thoroughly mixed and again quartered, throwing out opposite quarters as before. This process will be continued as rapidly as possible until the final sample is reduced to such amount that all of the final sample thus obtained will be contained in the shipping can or jar and sealed airtight.

The sample will then be forwarded to the Chief Clerk of the Treasury Department, care of the storekeeper.

If desired by the coal contractor, permission will be given to him, or his representative, to be present and witness the quartering and preparation of the final sample to be forwarded to the Government laboratories.

Immediately on receipt of the sample it will be analyzed and tested by the Government, following the method adopted by the American Chemical Society and using a bomb calorimeter. A copy of the result will be mailed to the contractor upon the completion thereof.

CAUSES FOR REJECTION.

A contract entered into under the terms of this specification shall not be binding if, as the result of a practical service test of reasonable duration, the coal fails to give satisfactory results due to excessive clinkering, or to a prohibitive amount of smoke.

It is understood that the coal delivered during the year will be of the same character as that specified by the contractor. It should, therefore, be supplied, as nearly as possible, from the same mine or group of mines.

Coal containing percentages of volatile matter, sulphur, and dust higher than the limits indicated on page 2, and coal containing a percentage of ash in excess of the maximum limits indicated in the following table will be subject to rejection.

In the case of coal which has been delivered and used for trial, or which has been consumed or remains on the premises at the time of the determination of its quality, payment will be made therefor at a reduced price computed under the terms of this specification.

Occasional deliveries containing ash up to the percentage indicated in the column of "Maximum limits for ash," on page 4, may be accepted. Frequent or continued failure to maintain the standard established by the contractor, however, will be considered sufficient cause for cancellation of the contract.

* PRICE AND PAYMENT.

93 Payment will be made on the basis of the price named in the proposal for the coal specified therein,
 94 corrected for variations in heating value and ash, as shown by analysis, above and below the standard
 95 established by contractor in this proposal. For example, if the coal contains two (2) per cent, more or
 96 less, British thermal units than the established standard, the price will be increased or decreased two (2)
 97 per cent accordingly.

98 The price will also be further corrected for the percentages of ash. For all coal which by analysis
 99 contains less ash than that established in this proposal a premium of 1 cent per ton for each whole per
 100 cent less ash will be paid. An increase in the ash content of two (2) per cent over the standard estab-
 101 lished by contractor will be tolerated without exacting a penalty for the excess of ash. When such
 102 excess exceeds two (2) per cent above the standard established, deductions will be made from price paid
 103 per ton in accordance with following table:

Ash as established in proposal.	No deduc- tion for limits below.	Cents per ton to be deducted.							Maxi- mum limits for ash.
		2	4	7	12	18	25	35	
		Percentages of ash in dry coal.							
<i>Per cent.</i>									
5 -----	7	7- 8	8- 9	9-10	10-11	11-12	12-13	13-14	12
6 -----	8	8- 9	9-10	10-11	11-12	12-13	13-14	14-15	13
7 -----	9	9-10	10-11	11-12	12-13	13-14	14-15	15-16	14
8 -----	10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	14
9 -----	11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	15
10 -----	12	12-13	13-14	14-15	15-16	16-17	17-18	-----	16
11 -----	13	13-14	14-15	15-16	16-17	17-18	18-19	-----	16
12 -----	14	14-15	15-16	16-17	17-18	18-19	19-20	-----	17
13 -----	15	15-16	16-17	17-18	18-19	19-20	20-21	-----	18
14 -----	16	16-17	17-18	18-19	19-20	20-21	21-22	-----	19
15 -----	17	17-18	18-19	19-20	20-21	21-22	-----	-----	19
16 -----	18	18-19	19-20	20-21	21-22	22-23	-----	-----	20
17 -----	19	19-20	20-21	21-22	22-23	-----	-----	-----	21
18 -----	20	20-21	21-22	22-23	-----	-----	-----	-----	22

* NOTE.—The economic value of a fuel is affected by the actual amount of combustible matter it contains, as determined by its heating value shown in British thermal units per pound of fuel, and also by other factors, among which is its ash content. The ash content not only lowers the heating value and decreases the capacity of the furnace, but also materially increases the cost of handling the coal, the labor of firing, and the cost of the removal of ashes, etc.

Proposals to receive consideration must be submitted upon this form and contain all of the information requested.

Denver, Colorado

June 5, 1909

Mint

The undersigned hereby agree to furnish to the U. S. building at Denver, Colorado, the coal described, in tons of 2,240 pounds each and in quantity, 10 per cent more or less than that stated on page 1, as may be required during the fiscal year ending June 30, 1910, in strict accordance with this specification; the coal to be delivered in such quantities and at such times as the Government may direct.

Price per ton (2,240 pounds)

\$ 4⁴⁰

Commercial name of the coal

Green Canon

Name of the mine or mines

Green Canon

Location of the mine or mines

Las Animas County, Colorado

Name or other designation of the coal bed or vein

Size (indicate information which will apply)—

~~Unsize~~

~~Lump~~

~~Run of mine~~

~~Screened, through~~

~~inch and over~~

~~inch~~

{ Round } Openings.
{ Square }
{ Bar screen. }

Data to establish a basis for payment:

British thermal units in coal as delivered

13,940

Ash in dry coal (Method of American Chemical Society)

5.73

per cent.

It is important that the above information does not establish a higher standard than can be actually maintained under the terms of the contract; and in this connection it should be noted that the small samples taken from the mine are invariably of higher quality than the coal actually delivered therefrom. It is evident, therefore, that it will be to the best interests of the contractor to furnish a correct description with average values of the coal offered, as a failure to maintain the standard established by contractor will result in deductions from the contract price, and may cause a cancellation of the contract, while deliveries of a coal of higher grade than quoted will be paid for at an increased price.

Signature: William E Russell

Address: 1523 Welton Street

Name of corporation.

Denver, Colorado,

Name of president,

Name of secretary,

Under what law (State) corporation is organized:

PROPOSAL FOR COAL

FOR THE

U. S.

Budding

AT

United States
Army
Washington

Treasury Contract for Coin Bags for fiscal year 1912.

(Place) 54 Franklin St., New York City

(Date) June 19, 1911

The undersigned hereby agree to furnish coin bags of the qualities and makes below described, in such quantities as may be ordered by the Secretary of the Treasury, at the prices stated:

No. of Sample.	Description of Bag.	For What Amount to be Used.	Rate per Bag Delivered—	
			At points east of the Rocky Mountains.	At points west of the Rocky Mountains.
1	Bag to be 20½ inches long, 12 inches wide, to be of duck made from middling cotton, weighing not less than 8 ounces to the yard of 29 inches width, counting not less than 50 double threads to the inch in the warp and not less than 32 double threads to the inch in the filling, to be free from starch or sizing of any kind, and sewed with double row of stitching (lock-stitch) with No. 12 best four cord unbleached machine cotton thread, well stayed to prevent raveling.	\$1,000 silver -----	<u>.0839</u>	<u>.0839</u>
2	Bag to be 14 inches long, 6½ inches wide, and to be of same material and make as sample No. 1.	\$5,000 gold -----	<u>.0349</u>	<u>.0349</u>
3	Bag to be 16 inches long, 9½ inches wide, and to be of same material and make as sample No. 1.	\$500 silver -----	<u>.0539</u>	<u>.0539</u>
4	Bag to be 16 inches long, 9½ inches wide, and to be made of strong unbleached drill, sewed with double row of stitching (lock-stitch) and thread as provided for bag No. 1, well stayed to prevent raveling.	\$500 silver -----	<u>.0347</u>	<u>.0347</u>
5	Bag to be 14½ inches long, 6½ inches wide, to be made of strong, heavy, unbleached sheeting, and to be sewed with single row of stitching (lock-stitch) and thread as provided for bag No. 1, well stayed to prevent raveling.	\$200 silver -----	<u>.0169</u>	<u>.0169</u>
6	Bag to be 9¼ inches long, 6 inches wide, and to be of same material and make as sample No. 5.	\$100 silver -----	<u>.0114</u>	<u>.0114</u>
7	Bag to be 8¼ inches long, 3¼ inches wide, and to be of same material and make as sample No. 5.	\$50 silver -----	<u>.00749</u>	<u>.00749</u>
8	Bag to be 17 inches long, 11½ inches wide, and to be of same material and make as sample No. 4.	\$200 nickel -----	<u>.0439</u>	<u>.0439</u>
9	Bag to be 8½ inches long, 2½ inches wide, and to be of same material and make as sample No. 5.	\$10 dimes, or \$5 nickel.	<u>.0049</u>	<u>.0049</u>

(Bidders should state Name and Address.)

J. ROSS COLLINS

INSTRUCTIONS TO BIDDERS—COIN BAGS.

No bags are kept in the Stock of the Department, but they are ordered, from time to time, in quantities as required, upon requisition of public officers, and must be promptly delivered to any part of the United States, in the office for which they are ordered, free of expense to the Government for transportation or cartage. Bags delivered and found to be inferior to samples submitted will be returned to contractor at the expense of the latter for transportation.

As some of the bags will be sent to public officers on the Pacific coast two rates will be given—one for delivery at points east, and one at points west, of the Rocky Mountains.

The Department is unable to state the number of bags which will be required. During the fiscal year ended June 30, 19..... over hundred thousand were ordered in sizes as shown inside.

Envelopes containing proposals should be marked “Proposals for Coin Bags,” and addressed to the Secretary of the Treasury, accompanied by a sample bag of each size.

The bids will be considered and accepted or rejected item by item, and this proposal, so far as accepted by the Secretary of the Treasury, shall constitute the contract between the Government and the bidder, and no further contract will be executed.

Proposals will be received until June at 2 o'clock p. m.

The right is reserved to reject any or all bids, and to waive defects.

A certified check for \$400 will be required from the successful bidder as a guaranty of faithful performance of contract.

Secretary of the Treasury.

NUMBER OF COIN BAGS ORDERED DURING FISCAL YEAR _____

Size No. 1 _____

Size No. 2 _____

Size No. 3 _____

Size No. 4 _____

Size No. 5 _____

Size No. 6 _____

Size No. 7 _____

Size No. 8 _____

Size No. 9 _____



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

July 11, 1911

Superintendent, U. S. Mint,

Denver, Colo.

Sir:

I am sending you herewith a copy of the contract with J. Ross Collins for coin bags for the fiscal year 1912.

Respectfully,

Director of the Mint

S-

(Enclosure)

March 1912

Copy Given to
Contract

Enclosed, 2. 1912.

March 1912.

I am sending you herewith a copy of the contract with J. J. Jones
regarding the sale of the land for the fiscal year 1912.
Respectfully,

Director of the Land

(Enclosure)



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

Oct. 18, 1911.

Superintendent, U.S.Mint,
Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 72.026 tons of coal delivered at your institution by the Northern Coal & Coke Co. from September 5th to 28th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$299.66, as follows:

72.026 tons Bituminous coal
Contract price per ton, \$4.09.

Heating value in B.t.u. per lb. as
received:

Contract standard, 12,200
Actual, 12,410

Price per ton corrected for
variation in B.t.u.

$\frac{12,410 \times \$4.09}{12,200} = \4.1604

Ash: Contract standard, 4.9 to 6.9%
Actual, 4.8%
Deduction on account of ash, None.

72.026 tons at \$4.1604 = \$299.66
Less payment on account 265.14

I am also enclosing copy of the report of analysis to be forwarded to the contractor. \$ 34.52

Respectfully,

Acting Director of the Mint

(Enclosure)

S-



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

Dec. 30, 1911.

Superintendent, U. S. Mint,

Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 78.125 tons of coal delivered at your institution by the Northern Coal & Coke Co. from November 4th to 21st, inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$320.05, as follows:

78.125 tons Bituminous Coal
Contract price per ton, \$4.09.

Heating value in B.t.u. per lb. as
received:

Contract standard, 12,200
Actual, 12,220

Price per ton corrected for
variation in B.t.u.

$$\frac{12,220 \times \$4.09}{12,200} = \$4.0967$$

No deduction on account of ash.

78.125 tons at \$4.0967 = \$320.05

less payment on account
Respectfully,

$$\begin{array}{r} \$320.05 \\ 287.58 \\ \hline \$32.47 \end{array}$$

Geo. C. H. Smith
Director of the Mint

S-

P.S. I am also enclosing copy of the report of analysis to be forwarded to the contractor.



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

Nov. 27, 1911.

Superintendent, U. S. Mint,

Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 36.904 tons of coal delivered at your institution by the Northern Coal & Coke Co. from October 12th to 14th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$149.08, as follows:

36.904 tons Bituminous Coal
Contract price per ton, \$4.09.

Heating value in B.t.u. per lb. as
received:

Contract standard, 12,200

Actual, 12,050

Price per ton corrected for
variation in B.t.u.

$\frac{12,050 \times \$4.09}{12,200} = \4.0397

No deduction on account of ash.

36.904 tons @ \$4.0397 = \$149.08

Less payment on account
Respectfully,

135.84

13.24

W. E. Roberts

Director of the Mint

S-

P.S.

I am also enclosing copy of the report of analysis to be forwarded to the contractor.

Voucher issued 12/1/11.



W

TREASURY DEPARTMENT

Inclosure 1287

WASHINGTON July 26, 1911.

OFFICE OF
SUPERVISING ARCHITECT
IN REPLYING QUOTE
UPPER INITIAL, RIGHT-HAND CORNER

The Director of the Mint,
Treasury Department.

Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell.
Period of delivery, June 1 - 30, 1911.
Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher)

Number of tons, 46,290
Contract price per ton, \$4.35
Heating value in B.t.u. per lb. as received;
Contract standard, 12,300
Actual, 12,055
Price per ton corrected) $\frac{12,055 \times \$4.35}{12,300} = \4.2634

Ash:

Contract standard, 5%
Actual, 6.55%
Premium Deduction on account of, none.
Price per ton corrected for variations in both
ash and B.t.u. \$4.2634
46.290 tons at \$4.2634 \$197.35

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

J. C. Thompson
Executive Officer.

*Voucher
issued 7/27/11*

WESTER, GOLF, MINT (1911)

Treasury Department,
Bureau of the Mint,
July 27, 1911.
Respectfully referred to the
Superintendent, U. S. Mint, Denver,
for his information and action.

W. B. Hallock
Director of the Mint.

July 26, 1911.

There are inclosed herewith two copies of a report based upon analysis made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a statement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell.
Period of delivery, June 1 - 30, 1911.
Kind of coal, bituminous.

(Data which should appear verbatim in the voucher)

Number of tons, 46,200
Contract price per ton, \$4.25
Hauling value in R. & N. per 100 lbs. as received;
Contract standard, 12,300
Actual, 12,000
Price per ton corrected (12,000 x \$4.25 = \$4.20834
12,300

Asb:
Contract standard, 12,300
Actual, 12,000
Premium deduction on account of, none.
Price per ton corrected for variations in both
and and R. & N.
46,200 tons at \$4.20834.....\$194,430
\$4.20834

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the report that a voucher be rendered in compliance therewith.

Respectfully,

Executive Officer.



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

August 17, 1911.

Superintendent, U. S. Mint,

Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 26.9107 tons of coal delivered at your institution by the Northern Coal & Coke Co. from July 10 to July 12, inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$110.47, as follows:

26.9107 tons Bituminous coal
Contract price per ton, \$4.09.

Heating value in B.t.u. per lb. as
received:

Contract standard,	12,200
Actual,	12,245

Price per ton corrected for
variation in B.t.u.

$\frac{12,245 \times \$4.09}{12,200}$	= \$4.1051
---------------------------------------	------------

Ash: Contract standard,	4.9 to 6.9%
Actual,	5.95%

Deduction on account of ash, None.

26.9107 tons at \$4.1051 = \$110.47

Less payment advanced 99.06
I am also enclosing copy of the report of analysis to be

forwarded to the contractor.

Respectfully,

H. V. Kelley
Acting Director of the Mint

DENVER, COLO. MINT. (NEW.)

ASJ.
721



W

TREASURY DEPARTMENT

WASHINGTON July 10, 1911.

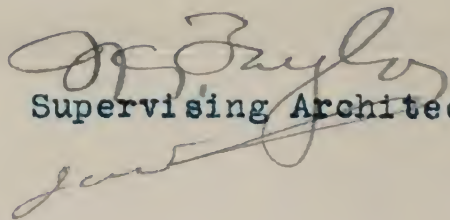
OFFICE OF
SUPERVISING ARCHITECT
IN REPLYING QUOTE
UPPER INITIAL, RIGHT-HAND CORNER

7
Custodian
U. S. Mint,
Denver, Colorado.

Sir:

Referring to your letter of June 29, 1911, submitting a record of the final delivery of coal to the Mint Building, Denver, Colorado, for the fiscal year 1911, you are informed that in future the work of computing prices, etc., from the analyses will be taken over by the office of the Director of the Mint, Treasury Department, and all cards and other correspondence regarding coal deliveries should be addressed to that office.

Respectfully,


Supervising Architect.

W

Inclosure 1566

TREASURY DEPARTMENT

WASHINGTON May 18, 1911.



OFFICE OF
SUPERVISING ARCHITECT
IN REPLYING QUOTE
UPPER INITIAL, RIGHT-HAND CORNER

The Director of the Mint,
Treasury Department.

Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell.
Period of delivery, April 1 - 30, 1911.
Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher)

Number of tons,	97.417	
Contract price per ton,	\$4.35	
Heating value in B.t.u. per lb. as received.		
Contract standard,	12,300	
Actual	12,215	
Price per ton corrected for variations in B.t.u.)	12,215 x \$4.35	\$4.3200
	12,300	

Ash:

Contract standard,	5 to 7%
Actual,	5.60%
Premium deduction on account of	- none.
Price per ton corrected for variations in both ash and B.t.u.	\$4.3200
97.417 tons at \$4.3200.....	\$420.84

Less payment on account

387.39

39.45

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

W. E. Russell
Supervising Architect.

1911 MAY 18 PM 4 24

Treasury Department,
Bureau of the Mint,
May 19, 1911.
Respectfully forwarded to the Superintendent, U. S. Mint, Denver, Colo., for his information and action.

Director of the Mint.

May 18, 1911.

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell.
Period of delivery, April 1 - 30, 1911.
Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher)

Number of tons,	97.417
Contract price per ton,	\$4.35
Contract value in U.S. per 10. as received.	
Contract standard,	12,300
Actual	12,315
Price per ton corrected for variations in U.S.	12,315 x \$4.35 = \$4.3200

Adj:
Contract standard, 5 to 75
Actual, 5.60
Premium deduction on account of - none.
Price per ton corrected for variations in both ash and B.T.U. \$4.3200
97.417 tons at \$4.3200.....\$420.84

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

DENVER, COLO., MINT.

h



Inclosure
8284.

TREASURY DEPARTMENT

WASHINGTON March 7, 1911.

OFFICE OF
SUPERVISING ARCHITECT
IN REPLYING QUOTE
UPPER INITIAL, RIGHT-HAND CORNER

The Director of the Mint,
Treasury Department.

Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell.
Period of delivery, January 1 - 31, 1911.
Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher).

Number of tons, 155.627
Contract price per ton, \$4.35
Heating value in B.t.u. per lb. as received:
Contract standard, 12,300
Actual, 12,163
Price per ton corrected) $\frac{12,163 \times \$4.35}{12,300} = \4.2945
for variation in B.t.u.)

Ash:

Contract standard, 5 to 7 %
Actual, 5.49 %
Premium Deduction on account of, none.
Price per ton corrected for variations in both ash and B.t.u., $\$4.2945$
155.627 tons @ $\$4.2945$, $\$668.34$
4.3015

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

Supervising Architect.

Treasury Department,
 Bureau of the Mint,
 March 8, 1911.
 Respectfully referred to the
 Superintendent, U. S. Mint, Denver,
 Colorado, for proper action.

W. C. Gilchrist
 Director of the Mint.

Enclosed for the Bureau of the Mint are two copies of a report made by the Denver Mint, dated March 1, 1911, covering the delivery of gold to the United States Mint, Denver, Colo., from which a statement of the amount has been received, as shown below:

Continued for financial year 1911, William L. Anderson.
 Table of delivery, January 1 - 31, 1911.
 List of gold, Wisconsin.

(Data which should appear verbatim in the voucher).

Number of bars, 105.647	
Contract price per bar, \$4.75	
Total value in U. S. M. per bar, as received:	
Contract standard, 10,000	
Actual, 10,100	
Price per bar corrected, 10,100 x 4.75 = 48,475	
For variation in U. S. M., 10,000	

Also:
 Contract standard, 5 to 7 1/2
 Actual, 5.42
 Price variation on amount of, none.
 Total for the year 1911, \$4.7500
 Variations in bars and U. S. M., \$4.7500
 105.647 bars x \$4.7500 = \$4,998.34

One copy of the report of the Bureau of the Mint should be referred to the voucher when forwarded to the Department, and the report, together with the inclosed copy of this communication, should be transmitted to the controller with the request that a voucher be rendered in compliance therewith.

Respectfully,

Approved: W. C. Gilchrist.

h



Inclosure
1325.

TREASURY DEPARTMENT

WASHINGTON March 30, 1911.

OFFICE OF
SUPERVISING ARCHITECT
IN REPLYING QUOTE
UPPER INITIAL, RIGHT-HAND CORNER

Voucher #6411

The Director of the Mint,
Treasury Department.

Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell.
Period of delivery, February 1 - 28, 1911.
Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher).

Number of tons,	130.243	
Contract price per ton,	\$4.35	
Heating value in B.t.u. per lb. as received:		
Contract standard,	12,300	
Actual,	12,221	
Price per ton corrected)	$\frac{12,221 \times \$4.35}{12,300}$	= \$4.3221
for variation in B.t.u.)		

Ash:

Contract standard,	5 to 7 %
Actual,	5.32 %
Premium Deduction account of,	None.
Price per ton corrected for	
variations in both ash and B.t.u.,	\$4.3221
130.243 tons @ \$4.3221,	\$562.92
Less payment on account	509 90
	\$ 53.02

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

J. H. Fayler
Supervising Architect.

REC. APR 17 1911

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W

Inclosure 1449

TREASURY DEPARTMENT

WASHINGTON April 15, 1911.

OFFICE OF
SUPERVISING ARCHITECT
IN REPLYING QUOTE
UPPER INITIAL, RIGHT-HAND CORNER

The Director of the Mint,
Treasury Department.

*Voucher
inserted
4/22/11.*

Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell.
Period of delivery, March 1 to 31, 1911.
Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher).

Number of tons,	168.364	
Contract price per ton,	\$4.35	
Heating value in B.t.u. per lb. as received:		
Contract standard,	12,300	
Actual,	12,184	
Price per ton corrected)	$\frac{12,184 \times \$4.35}{12,300}$	= \$4.3090
for variation in B.t.u.		

Ash:

Contract standard,	5 to 7%	
Actual,	5.67 %	
Premium or deduction on account of,	None.	
Price per ton corrected for		
variations in both ash and B.t.u.,	\$4.3090	
168.364 tons @ \$4.3090.....		\$725.48
<i>Less payment on account</i>		<i>659.14</i>
		<i>66.34</i>

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

J. H. Taylor
Supervising Architect.

Jaw

Treasury Department,
Bureau of the Mint,

April 17, 1911.

Respectfully referred to the Superintendent, U. S. Mint, Denver, Colo., for his information and action.

W. V. K. 1000
Acting Director of the Mint

April 15, 1911.

Enclosed for the Superintendent of the U. S. Mint, Denver, Colo., from which a copy of the report of the Superintendent of the U. S. Mint, Denver, Colo., is shown below:

Comptroller for the year 1911, William H. Russell.
Period of delivery, March 1 to 31, 1911.
Kind of coal, Bituminous.

(This report should appear verbatim in the voucher.)

Number of tons, 100.000
Contract price per ton, \$4.35
Heating value in B.T.U. per lb. as received:
Contract 100,000, 12,200
Actual, 12,100
Price per ton corrected, $12,100 \times \$4.35 = \4.3090
for variation in B.T.U.

Also:

Contract standard, 5 to 7%
Actual, 5.07

Reason for deduction on account of, none.
Price per ton corrected for

variations in both coal and B.T.U., \$4.3090
100,000 tons = \$4.3090

100,000 tons = \$4.3090

One copy of the report of the Superintendent of the U. S. Mint, Denver, Colo., is attached to the voucher when forwarded to the Superintendent, and the same, together with the enclosed copy of this communication, should be transmitted to the Comptroller with the report and a return be rendered in compliance therewith.

Respectfully,

Supervising Architect.



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

February 3, 1912.

Superintendent, U. S. Mint,
Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 126.232 tons of coal delivered at your institution by the Northern Coal & Coke Co. from December 2nd to 26th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$497.29, as follows:

126.232 tons Bituminous Coal
Contract price per ton, \$4.09.

Heating value in B.t.u. per lb. as
received:

Contract standard, 12,200
Actual, 11,811

Price per ton corrected for
variation in B.t.u.:

$$\frac{11,811 \times \$4.09}{12,200} = \$3.9595$$

Ash: Contract Standard, 4.9% to 6.9%
Actual, 7.05%

Deducting on account of excess ash, 2¢

Price per ton corrected for
excess of ash, \$3.9595 - 2¢ = \$3.9395

126.232 tons at \$3.9395 = \$497.29

Less payment on account
I am also enclosing copy of the report of analysis to be
forwarded to the contractor.

Respectfully,

W. E. Roberts
Director of the Mint

(Enclosure)

S-



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

March 5, 1912.

Superintendent, U. S. Mint,
Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 92.843 tons of coal delivered at your institution by the Northern Coal & Coke Co. from January 4th to 24th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$377.86, as follows:

92.843 tons Bituminous Coal
Contract price per ton, \$4.09.

Heating value in B.t.u. per lb. as
received:

Contract Standard, 12,200
Actual, 12,140

Price per ton corrected for
variation in B.t.u.:

$$\frac{12,140 \times \$4.09}{12,200} = \$4.06988$$

Ash: Contract Standard, 4.9% to 6.9%
Actual, 6.30%

No deduction on account of ash.

92.843 tons at \$4.06988 = \$377.86

Less payment on account

341.75

I am also enclosing copy of the report of analysis to be
forwarded to the contractor.

Respectfully,

Director of the Mint

(Enclosure)

S-

*Voucher issued
3/11/12.*



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

April 1, 1912.

Superintendent, U. S. Mint,
Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 75.598 tons of coal delivered at your institution by the Northern Coal & Coke Co. from February 7th to 29th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$308.18, as follows:

75.598 tons Bituminous Coal
Contract price per ton, \$4.09.

Heating value in B.t.u. per lb. as
received:

Contract standard, 12,200
Actual, 12,160

Price per ton corrected for
variation in B.t.u.:

$\frac{12,160 \times \$4.09}{12,200} = \4.0765

Ash: Contract standard, 4.9% to 6.9%
Actual, 6.6%

No deduction on account of ash.

75.598 tons at \$4.0765 = \$308.18
Less payment on account - 278.28

I am also enclosing copy of the report of analysis to be
forwarded to the contractor.

Respectfully,

W. H. [Signature]
Director of the Mint

(Enclosures)

S-



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

July 13, 1912.

Superintendent, U. S. Mint,
Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 41.03 tons of coal delivered at your institution by the Northern Coal & Coke Co. from June 14th to 22nd, inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$158.87, as follows:

41.03 tons Bituminous Coal
Contract price per ton, \$4.09.

Heating value in B.t.u. per lb. as received:

Contract standard, 13,200
Actual, 11,760

Price per ton corrected for variation in B.t.u.:

$$\frac{11,760 \times \$4.09}{13,200} = \$3.942 \checkmark$$

Ash: Contract standard, 4.5% to 6.9%
Actual, 9.8%

Deduction on account of excess ash- 7¢

Corrected price per ton, \$3.872

41.03 tons at \$3.872 = \$158.87. ✓

I am enclosing copy of the report of analysis to be forwarded to the contractor.

Respectfully,

W. S. Bland
Director of the Mint

(Encl.)

*Unsubstantiated
7/16
Will passed
7/19*



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

July 13, 1912.

Superintendent, U. S. Mint,
Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 67.02 tons of coal delivered at your institution by the Northern Coal & Coke Co. from May 1st to 25th, inclusive, and you are instructed to prepare a voucher in favor of this above company in the sum of \$209.15, as follows:

67.02 tons Bituminous Coal
Contract price per ton, \$4.09.

Heating value in B.t.u. per lb. as
received:

Contract standard, 12,200
Actual, 11,380

Price per ton corrected for variation
in B.t.u.:

$\frac{11,380 \times \$4.09}{12,200} = \$4.016 \checkmark$

Ash: Contract standard, 6.9% to 6.9%
Actual, 6.8%

No deduction on account of ash.

67.02 tons at \$4.016 = \$209.15 \checkmark

I am enclosing copy of the report of analysis to be
forwarded to the contractor.

Respectfully,

W. E. Belmont

Director of the Mint

(Encs.)

V. McManister July 16
Bill passed 7/19



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

Dec. 16, 1912.

Superintendent, U. S. Mint,
Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 153.376 tons of coal delivered at your institution by W. S. Russell from October 1st to 31st, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum of \$627.11, as follows:

153.376 tons Bituminous Coal
Contract price per ton, \$4.15.

Heating value in B.t.u. per lb. as
received:

Contract standard, 12,200
Actual, 12,020

Price per ton corrected for variation
in B.t.u.:

$$\frac{12,020 \times \$4.15}{12,200} = \$4.0887$$

Ash: Contract standard, 5 $\frac{1}{2}$ to 7 $\frac{1}{2}$
Actual, 6.16 $\frac{1}{2}$

No deduction on account of ash.

153.376 tons at \$4.0887 = \$627.11

Less amount paid

I am enclosing copy of the report of analysis to be forwarded to the contractor.

572.86

54.25

Respectfully,

Director of the Mint

(Encls.)

S-



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

Oct. 1, 1912.

Superintendent, U. S. Mint,
Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 65.209 tons of coal delivered at your institution by W. E. Russell from August 17th to 23rd, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum of \$269.50, as follows:

65.209 tons Bituminous Coal
Contract price per ton, \$4.15:

Heating value in B.t.u. per lb. as
received:

Contract standard, 12,200

Actual, 12,150

Price per ton corrected for variation
in B.t.u.:

$$\frac{12,150 \times \$4.15}{12,200} = \$4.1329$$

Ash: Contract standard, 5% to 7%
Actual, 5.5%

No deduction on account of ash.

$$65.209 \text{ tons at } \$4.1329 = \$269.50$$

243.00

I am enclosing copy of the report of analysis to be forwarded to the contractor.

Respectfully,

Frederick A. Adams

Director of the Mint.

(Encls.)

S-

*Voucher
issued Oct. 7, 1912*

Due 25.95



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

May 16, 1912.

Superintendent, U. S. Mint,
Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 37.723 tons of coal delivered at your institution by the Northern Coal & Coke Co. from April 12th to 15th, inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$151.12, as follows:

37.723 tons Bituminous Coal
Contract price per ton, \$4.09.

Heating value in B.t.u. per lb. as
received:

Contract standard, 12,200
Actual, 11,950

Price per ton corrected for
variation in B.t.u.:

$\frac{11,950 \times \$4.09}{12,200} = \4.00618

Ash: Contract standard, 4.9% to 6.9%
Actual, 6.75%

No deduction on account of ash.

37.723 tons at \$4.00618 = \$151.12

Less payment on account - - - 138.86

I am also enclosing copy of the report of analysis to be

12.26

forwarded to the contractor.

Respectfully,

Director of the Mint.

S-

(Enclosures)

*Voucher issued
5/20/12*

165.726 Long Bituminous Coal
Contract price \$4.09
Heating value in B. T.U. per lb as received.

Contract standard	12,200
Actual	12,347

Price corrected for variation in B.T.U.

$$\frac{12,347 \times \$4.09}{12,200} = \$4.1393 \checkmark$$

Ash contract standard	5%
Actual	4.5%

Deduction on account of ash - None

165.726 long tons @ \$4.1393 =

	\$685.99 ✓
Less payment	610.04
Due -	\$75.95 ✓



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

October 4, 1913.

Superintendent, U. S. Mint,
Denver, Colorado.

Sir:

I am enclosing herewith the report of the Bureau of Mines on the analysis of coal samples upon the basis of which please make payment of the account of William E. Russell, the contractor.

Respectfully,

Director of the Mint.

+ 97.497 Tons Bituminous Coal
 = Contract price per ton \$4.15

Heating value in B. T. U. per lb.
 as received:

Contract Standard	12,200
Actual	12,160

Price per ton corrected for variation in B.T.U.

$$\frac{12160 \times \$4.15}{12,200} = \$4.1364$$

Ash contract Standard	5% to 7%
Actual	6.3%

Deduction acct. ash - none

97.497 Tons @ \$4.1364 = \$403.28

Less payment on acct.	364.15
	<hr/> 39.13

OK

Voucher issued 4-12-13.



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON April 7, 1913.

Superintendent, U. S. Mint,
Denver, Colorado.

Sir:

I am enclosing herewith the report of the Bureau of Mines on deliveries of coal February 17-27. Please cause this account to be settled according to the analysis.

Respectfully,

Director of the Mint.

89.975 Tons Bituminous Coal
Contract price \$4.15

Heating value in B. T. U. per lb.
as received:

Contract Standard	12,200
Actual	12,270

Price per ton corrected for variation in B. T. U.

$$\frac{12,270 \times \$4.15}{12,200} = \$4.1738$$

Ash contract standard	5% to 7%
Actual	5.1%

Deduction on account of ash - None

89.975 tons @ \$4.1738 =

	\$ 375.54 ✓
Less payment,	336.05
Amount due -	<u>\$ 39.49 ✓</u>



TREASURY DEPARTMENT

OFFICE OF

DIRECTOR OF THE MINT

Washington, May 3, 1913.

Superintendent, U. S. Mint,
Denver, Colorado.

Sir:

I am enclosing herewith the report of the Bureau of Mines on the coal delivered to your institution in March, 1913, upon the basis of which you are authorized to settle the account for the same.

Respectfully,

A handwritten signature in cursive script, likely of the Director of the Mint, is written over a horizontal line.

Director of the Mint.

100.64 Tons Bituminous Coal
Contract price \$4.15 D2000

Heating value in Btu. per lb as received.

Contract Standard	12,200
Actual	12,220

Price per ton corrected for variation in Btu

$$\frac{12,220 \times 4.15}{12,200} = \$4.1568 \checkmark$$

Ash contract standard	5 to 7%
Actual	5.6%

Deduction on account of ash - None.

100.64 long tons @ \$4.1568 = \$418.34 ✓
Amt paid. 375.90
Bal due \$42.44 ✓

Contract Standard 12,200

Ash 5%

D2114

Price per ton 4.00 ✓



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON May 20, 1913.

Superintendent, U. S. Mint,
Denver, Colorado.

Sir:

I am enclosing herewith the report of the
Bureau of Mines upon the coal delivered to your
institution April 28-30, upon the basis of which
you are authorized to make payment for the same.

Respectfully,

Director of the Mint.



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

Jan. 9, 1913.

Superintendent, U. S. Mint,
Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 70.57 tons of coal delivered at your institution by W. S. Russell from November 22nd to 23th, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum of \$289.02, as follows:

70.57 tons Bituminous Coal
Contract price, \$4.15:

Heating value in B.t.u. per lb. as
received:

Contract standard, 12,200
Actual, 12,040

Price per ton corrected for variation
in B.t.u.:

$$\frac{12,040 \times \$4.15}{12,200} = \$4.0955$$

Ash: Contract standard, 5 $\frac{1}{2}$ to 7 $\frac{1}{2}$
Actual, 6.6 $\frac{1}{2}$

No deduction for ash.

70.57 tons at \$4.0955 = \$289.02
Less payment on account 263.57

I am enclosing copy of the report of analysis to be forwarded to the contractor. ~~25.45~~

Respectfully,

Director of the Mint.

Voucher issued 1/12/13

S-

(Encl.)



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

Jan. 20, 1913.

Superintendent, U. S. Mint,
Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 37.72 tons of coal delivered at your institution by W. E. Russell from December 2nd to 3rd, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum of \$152.96, as follows:

D 2000

37.72 tons Bituminous Coal
Contract price per ton, \$4.15.

Heating value in B.t.u. per lb. as
received:

Contract standard, 12,200
Actual, 11,980

Price per ton corrected for variation
in B.t.u.:

$\frac{11,980 \times \$4.15}{12,200} = \4.0751

Ash: Contract standard, 5% to 7%

Actual, 7.6%

Deduction account excess ash, -2¢

Price per ton corrected for excess
ash, \$4.0751 less 2¢ = \$4.0551.

37.72 tons at \$4.0551 = \$152.96

I am enclosing copy of the report of analysis to be forwarded to the contractor.

Respectfully,

W. E. Russell
Director of the Mint

(Encl.)

8-

Voucher
issued Jan. 23, 1913

D 2114



OFFICE OF
DIRECTOR OF THE MINT
IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

February 26, 1913.

Superintendent, U. S. Mint,
Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 85.357 tons of coal delivered at your institution by W. S. Russell from January 15th to 30th, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum of \$353.06, as follows:

85.357 tons Bituminous Coal
Contract price, \$4.15 per ton:

Heating value in B.t.u. per lb. as
received:

Contract standard, 12,200
Actual, 12,160

Price per ton corrected for variation
in B.t.u.:

$$\frac{12,160 \times \$4.15}{12,200} = \$4.1363$$

Ash: Contract standard, 5% to 7%
Actual, 5.8%

No deduction on account of ash.

85.357 tons at \$4.1363 = \$353.06

Less payment on acct
I am enclosing copy of the report of analysis to be for-

warded to the contractor.

Respectfully,

Director of the Mint.

S.

(Encl.)

Voucher issued
3-3-13

DEPARTMENT OF THE INTERIOR
BUREAU OF MINES
WASHINGTON

February 20, 1914.

Director of Mints,
Washington, D.C.

Sir:

In reference to the 124.329 tons of bituminous
coal delivered on your contract No. _____ and your order
No. _____ to the U.S. Mint, Denver, Colo.
Jan. 7-13, 1914, by W. E. Russell.

The analysis of the sample of coal received by the Bureau of
Mines is as follows:

	AS RECEIVED	DRY COAL
Moisture _____	8.39	
Volatile matter _____		42.77
Fixed carbon _____		51.59
Ash _____		5.64 ✓
Total _____		100.00
Sulphur _____		.54
British thermal units _____	12116 ✓	13226

This information is for the use of the Government and the dealer or operator furnishing the coal. It is confidential until it is published by the United States Government.

Remarks:

Certified:

Ernest Lopez

Engineer in charge
Fuel Inspection.

Respectfully,

VAN. H. MANNING

Assistant to the Director.

DEPARTMENT OF THE INTERIOR
BUREAU OF MINES
WASHINGTON

March 16, 1916.

Director of Mints,
Washington, D. C.

Sir:

In reference to the 59.504 tons of bituminous
coal delivered on your contract No. _____ and your order
No. _____ to the U. S. Mint, Denver, Colo.,
February 2-19, 1914, by W. E. Russell.

The analysis of the sample of coal received by the Bureau of
Mines is as follows:

	AS RECEIVED	DRY COAL
Moisture _____	8.1	
Volatile matter _____		42.1
Fixed carbon _____		50.9
Ash _____		7.0 ✓
Total _____		100.0
Sulphur _____		.70
British thermal units _____	11980 ✓	13040

This information is for the use of the Government and the dealer or operator furnishing the coal. It is confidential until it is published by the United States Government.

Remarks:

Certified:

Respectfully,

Eng. H. Manning

Engineer in charge
Fuel Inspection.

VAN. H. MANNING

Assistant ~~to~~ the Director.

Westinghouse Electric & Manufacturing Company

Works, East Pittsburgh, Pa.

L. M. CARGO,
DISTRICT MANAGER

GAS & ELECTRIC BUILDING,

IN REPLY PLEASE ADDRESS THE COMPANY

DENVER, COL.

AND REFER TO N-7221

June 11, 1912.

*

Mr. Frank M. Downer, Supt.,
United States Mint,
Denver, C o l o.

Dear Sir: -

We are attaching hereto copy of our Proposal
and Specification of June 10, 1912.

Yours truly,

WESTINGHOUSE ELEC. & MFG. CO.

By

N. Trudgian

TD-0

Enclosure.

ALL QUOTATIONS ARE BINDING FOR 20 DAYS ONLY AND QUOTATIONS OF \$1000.00 OR OVER ARE SUBJECT TO
OUR REGULAR FORM OF PRINTED CONTRACT.
APPARATUS LISTED ON STOCK REPORTS IS SUBJECT TO PRIOR SALE.
THE NEGOTIATION NUMBER MUST BE NOTED ON ORDER TO SECURE PRICES QUOTED.

U. S. Gov.

June 10, 1912.

Mr. Frank M. Downer,
Supt. of Mint of United States,
Denver, Colo.

Dear Sir: -

Supplementing our proposal for furnishing a 40 KW. motor-generator set for the United States Mint Building in Denver, wish to advise that we have complied with your specifications with the exception of the following:

On Page 3, under heading "Type, the direct current generator will be excited at 110 volts. It will be necessary to insert resistance in the 220 volt circuit to cut this voltage down to 110 volts for excitation.

On Page 3, under heading "Capacity", the capacity of the A.C. Generator will be 37 1/2 K.W. This was figured on the basis of 1350 amperes at 25 volts.

On Page 4, under heading "Brushes", our specifications are as follows: -

"Brushes will be of carbon for motor and direct current generator and will have a cross sectional area of not less than one square inch for every forty amperes of current. One extra set of brushes will be furnished for motor and generators."

On Page 4, under heading "Brush Rigging", we propose to furnish our standard type of brush-holder construction, as shown on Page 2 of our Section Leaflet #2371, copy of which we are attaching hereto.

On Page 4, under heading "Heating", in our proposal it has been necessary to change the temperature guarantees as follows: -

"Immediately after the above ten hour run an overload of 25% will be carried for one hour and temperatures taken immediately after the one hour run at 25% overload must show that the temperature of any part of either motor or generators, as measured by thermometer, will not be more than 55 degrees C. above the surrounding air; the 50% overload to be carried without injurious sparking."

On Page 4, under heading "Efficiency", we have only given you the efficiency at full load amperes and voltage, on account of the machines being variable voltage, and we were unable to give you the efficiencies at fractional loads, due to the fact that the specifications were not quite clear in

6/10/12

this respect, as they do not state how it is desired to have these efficiencies given.

On Page 5, under heading "Base Plate", the proposed motor-generator set upon which we are quoting will have two pedestal type bearings and one bracket type bearing.

On Page 5, under heading "Drawings Required", we are not submitting with our proposal drawings showing the detailed construction of our motor generator set. The approximate dimensions are as follows: -

Length 9' 6"
Height 4' 5"
Bed-plate 3' 5" x 8' 10".

MODIFICATIONS TO THE SWITCHBOARD SPECIFICATIONS.

We are not quoting on flush type illuminated dial station pattern ammeters and voltmeters, as these are made only for direct current. The meters are made of the flush type but not illuminated dial for A.C. circuits.

We are unable to furnish a hot wire ammeter as they are not made in this size. We accordingly propose to furnish a meter which will read the square root of the mean square A.C. current.

Indicating station ammeter will be 800 amperes instead of 200, as load on the motor will be 600 amperes.

Circuit Breakers:

We propose to furnish our type "C" laminated brush breaker, instead of the I. T. E. breaker as specified.

We are attaching hereto switchboard specifications and a blue print showing the proposed method of arranging the instruments.

Yours very truly,

WESTINGHOUSE ELECTRIC & MFG. CO.

SPECIFICATION FOR FURNISHING AND INSTALLING A 40 K.W. MOTOR
GENERATOR SET COMPLETE WITH SWITCH BOARD, AT THE U. S. MINT
BUILDING, DENVER, COLORADO.

MINT OF THE UNITED STATES, DENVER, COLORADO, May 18, 19 12

Sealed proposals will be received at the office of the Superintendent
of the Mint, Denver, Colo., until 2 o'clock P.M., on the
10th day of June 19 12, and then opened, for furnishing
and installing a 40 K.W. motor-generator set, complete with switch
board, at the U. S. Mint Building, Denver, Colo.

Frank M. Downer.

SUPERINTENDENT.

SPECIFICATION FOR FURNISHING AND INSTALLING A 40 K.W. MOTOR-
GENERATOR SET AT THE U. S. MINT BUILDING, DENVER, COLORADO

=====

GENERAL CONDITIONS.

FORM OF PROPOSAL AND SIGNATURE: Proposal must be made on the blank forms hereto attached, inclosed in sealed envelopes marked "Proposal for furnishing 2 40 K.W. motor-generator set for the U.S. Mint Building, Denver, Colo." and addressed to the Superintendent of the Mint, Denver, Colo., stating in writing and figures (without interlineation, alternation, or erasure) the sums of money for which the bidder proposes to supply the material and perform the work required by this specification, and the time within which he proposes to complete the work. The proposal must be signed with the full name and address of the bidder; if a copartnership, the copartnership name by a member of the firm, with the names and addresses in full of each member; and if a corporation, by an officer in the corporate name, with the corporate seal attached to such signature. No telegraphic proposals or telegraphic modifications of proposals will be considered. Proposals received after the time advertised for the opening will be returned unopened.

CERTIFIED CHECK: Each bidder must submit with his proposal a certified check, in a sum equal to 2 per cent of the amount of such proposal, drawn to the order of the Treasurer of the United States, and the proceeds of said check shall become the property of the United States, if, for any reason whatever, the bidder, after the opening of the bids, withdraws from the competition, or refuses to execute the contract and bond required in the event of said contract being awarded to him. Checks submitted by the unsuccessful bidders will be returned after the approval of the contract and bond executed by the successful bidder.

SUBCONTRACTORS: No subcontractors or other persons furnishing material or labor to the contractor will be recognized, nor will this Department be responsible in any way for the claims of such persons beyond taking a bond, as required by the Act of Congress approved August 13, 1894, which provides in substance that when a formal contract is let for the erection or repair of a public building, etc., the contractor, before commencing such work, shall furnish the usual penal bond, with good and sufficient sureties, with additional obligation that such contractor will make prompt payment to all persons furnishing him labor or materials used in the prosecution of the work. Persons so furnishing materials or labor have a right of action on said bond, in the name of the United States, for their use.

PARTIES IN INTEREST: No officer in the Treasury Department, or person in any way connected with this Department, shall be interested, either directly or indirectly, in the contract or work herein provided for, or be entitled to any benefit derived therefrom; and any violation of this understanding shall work a forfeiture of all moneys which may become due to the successful bidder.

RIGHTS RESERVED: The materials proposed to be used, method of operation general convenience, guaranteed results, time for completion of work, and the competency and responsibility of bidders will receive consideration before award of contract.

The right is reserved to waive any informalities in, and to reject any and all proposals.

PROTECTION OF WORK AND MATERIALS: The contractor shall obtain at his expense, all necessary policies of insurance on work and materials supplied by him, as the same will be at his risk until final inspection, tests, acceptance and final payment has been made.

MODIFICATIONS. The Superintendent of the Mint reserves the right to make any additions to, omissions from or changes in the work and materials called for in this specification without notice to the surety or sureties on the bond given to secure satisfactory compliance with the terms of this contract.

DELAYS: Each bidder must submit his proposal with the distinct understanding that, in case of its acceptance, time for the completion of the work shall be considered as the essence of the contract, and that for the cost of all extra inspection, and for all amounts paid for rents, salaries of contingent force, and other expenses entailed upon the Government by delay in completing the contract, the United States shall be entitled to the fixed sum of TWENTY dollars (\$20.00) as liquidated damages computed estimated, and agreed upon, for each and every day's delay not caused by the United States. PROVIDED, however, that the collection of said sum may, in the discretion of the Secretary, be waived in whole or in part, and that the contractor is to be entitled to one day in addition to said stipulated time, for each day's delay that may be caused by the Government.

PROPOSALS: proposals must be based on this specification, and must include everything necessary to complete the work in every detail.

TIME TO COMPLETE: Bidders must state in their proposals, the number of days, (Sundays and legal holidays not included) they would require after award of contract, to deliver and install in place, the apparatus complete and ready for service.

GUARANTEE: The successful bidder will be required to execute a formal contract and bond, such contract and bond to guarantee each and every part of the work there under, and require the contractor to remedy at his own expense, all defects which may develop by reason of the use of any defective materials or workmanship.

All questions as to the satisfactory completion of the contract and the defects necessary to be remedied, are to be determined by the Superintendent of the Mint, or his authorized representative.

MATERIALS, ETC.: The materials supplied under this contract, must in each case be of the best class and grade found in the market, and strictly in accordance with the specification.

ACCEPTANCE: The acceptance by the Superintendent of the Mint, of any appliance or material named in the proposal sheet or submitted by the contractor, is to be understood as an acceptance of the same only upon its conforming to the specification requirements in relation thereto, and not as an absolute acceptance of the article without respect to the requirements of the specification.

PATENT RIGHTS: If any part of the material or appliances proposed to be furnished by the bidder, is covered by the claims or patents of whatsoever nature of other parties, the contractor proposing to use such appliances, will be required to pay all royalties therefore. The Government will not recognize any demand, etc., brought by any one on account of claims for infringement of patents, but will hold the contractor and his bondmen strictly responsible for any delays or any cost resulting from his failure to fully protect the Government against all patent rights

DRAWINGS: The successful bidder will be required to submit for approval to the Superintendent of the Mint, or his authorized representative, drawings as called for under the different sections of this specification. Drawings must be furnished in triplicate, to be blue prints, and must be approved before the execution of the work to which they relate. The approval of the Superintendent, or his representative, of any drawings submitted, must be understood to be for general arrangement only, as this office assumes no responsibility for details of construction, dimensions, etc.

Tests: The Superintendent of the Mint will cause such tests to be made as are required under this specification. If tests and inspections show that work or material are not satisfactory, the contractor must at once remedy the defects, and failing to do so in what the Superintendent of the Mint considers a reasonable time, the right is reserved to have the necessary changes, etc. made at the contractor's expense, or to reject the whole of the work absolutely.

PAYMENTS: First payment of 50% of the contract price will be due when the set is installed complete in the Mint: second payment of 50% ninety (90) days after the motor-generator set is put in actual operation.

GENERAL DESCRIPTION: This specification is intended to provide for furnishing and installing, at a place as designated in the U. S. Mint Building, Denver, Colorado; one 40 K.W. Motor-Generator Set, designed and fitted as stated below.

One 220 volt Direct Current Motor; One Direct Current Generator - 30 volts. One Alternating Current Generator - 25 volts; 45 periods per second. Single phase. The Direct Current Generator to go in series with the Alternating Current Generator, to deliver 1350 amperes at full load at 30 volts. Alternating current generator to be of the revolving field type. Stationary armature yoke to be of high grade cast iron and made true to receive armature laminations, which are also to be of best grade of annealed metal, and same to be slotted on periphery to receive armature copper bar windings. Field coils to be wound on removable spools. All to be mounted on one cast iron bed plate.

TYPE: The generators and motor to be of the multipolar pattern, to be of the latest and most efficient pattern of machines as built by the maker whose machines are accepted under this contract.

Motor to be shunt wound for 220 volts direct current to run at not over 700 R.P.M.; no reduction by gearing allowed.

Direct current generator to be shunt wound and excited from the 220 volt circuit.

CAPACITY: The capacity of the generators will be 40 K.W. with 30 volts at full load.

The capacity of the motor will be such that it will drive the generators at the above rated output also at 50% overload for one hour as stated under heating clause.

MAGNET FRAMES. Magnet frames must be circular in form and made of best quality cast iron.

Seats for bolt heads and nuts to be faced and heads of all bolts and nuts will be case hardened.

Field coils to be wound on removable spools; all parts of the winding to be carefully insulated with materials of the best quality and thoroughly tested.

ARMATURES: The armature spiders to be of high grade cast iron and to be pressed upon shafts and key seated. Armature laminations to be of best grade of annealed metal and same to be slotted on periphery to receive armature copper bar windings. Armature windings must be secured in place without the use of binding wire over laminations on the body of the armature and must be insulated from each other and from core with an approved material. Large ventilating spaces must be provided through spider and core and armature placed in perfect mechanical and electrical balance.

COMMUTATORS: Commutators and supports to be securely fastened to armature spider. Commutator bars and collector rings to be of drop forged

copper of highest conductivity and finished accurately to gage. Insulation to be of specially selected mica of even thickness and hardness.

BRUSHES: Brushes must be of carbon for motor and direct current generator, and must have a cross sectional area of not less than one square inch for every thirty five amperes of current. One extra set of brushes must be furnished for motor and generators.

BRUSH RIGGING: Brush holders for direct current generator to be of the box type, with flat spring bronze and heavy ribbon copper for carrying the current. All adjustments must be made at the brush holder stud. (This type can be seen at Mint Building)

Motor brush holders to be so constructed that tension on any brush can be adjusted without lifting brush from commutator and without the use of tools; also that any brush can be removed while machine is in operation. There must be no sliding contacts between brushes and copper conductors that connect the brush holders.

The brush holder mechanism to be carried by brackets projecting from a ring concentric with the field and fitted so that the position of all brushes may be adjusted by means of a hand wheel placed on the side of motor and generators.

HEATING: (This paragraph will be reproduced on proposal sheets and bidders must fill in blank spaces, on proposal sheets, otherwise bid will not be considered)

Both field rheostats and brushes to be set at beginning of test and undisturbed throughout heating test runs; runs to be as follows: - Both generators and motor must carry the full rated output of the generators for a period of ten hours continuous run and temperatures taken immediately after above mentioned run must show that the temperature of no part of either machine, as measured by thermometer, shielded by cotton waste, will rise more than _____ degrees C. above that of the air surrounding the machines. Immediately after the above ten hour run an overload of 50% will be carried for one hour and temperatures taken immediately after the one hour run at 50% overload must show that the temperature of any part of either motor or generators, as measured by thermometer, will not be more than _____ degrees C. above the surrounding air; the 50% overload to be carried without injurious sparking.

INSULATION: The insulation between the field coils and magnet frames and between armature windings and armature cores must stand an insulating test of 2000 volts alternating current, for 60 seconds.

The frame of each machine must have an insulation resistance between the field coils, armature and brushes, of not less than one megohm.

EFFICIENCY: (This paragraph will be reproduced on proposal sheets and bidders must fill in blank spaces, on proposal sheet, otherwise bids will not be considered.)

The commercial efficiencies of the generators, also motor, when hot shall not be less than the following: -

	Motor	Generator (D.C.)	Generator (A.C.)
Full Load	_____ %	_____ %	_____ %
3/4 Load	_____ %	_____ %	_____ %
1/2 Load	_____ %	_____ %	_____ %
1/4 Load	_____ %	_____ %	_____ %
Over. Load	_____ %	_____ %	_____ %

REGULATION OF GENERATORS: The fields of the generators to be shunt wound for 220 volts; must have sufficient range to enable the voltage to be regulated up to 30 volts and down to 5 volts at full load and constant speed

TERMINAL BOARDS: Marble terminal boards of approved design are to be installed on machines and have all terminal lugs for wires fitted thereon.

FINISH: Machines, bearings, pedestals and base plate must be given the best standard finish as supplied by the builder of machines that are accepted. Each machine to be provided with name plate on which there will be placed the maker's name, the rated output in volts and amperes, and the normal speed in revolutions per minute.

WRENCHES, ETC: The motor-generator set must be supplied with a complete set of machine finished and polished, case hardened wrenches, also such special eye bolts, etc. as are necessary for removing or erecting the different parts of the machines. Wrenches for all machines to be mounted in a finished case.

BASE PLATE: There shall be six bearing pedestals mounted on a common base plate and firmly bolted thereto. Base plate to be of heavy and approved design, of best quality cast iron and drilled for the proper number of holding down bolts. Machines to be connected by noiseless couplings.

SHOP TEST: The regulation, guaranteed efficiency, heating effect and insulation resistance, shall be determined by actual shop test in the presence of the Superintendent's authorized inspector, who shall determine test conditions. The tests to be made at the shops where the motor-generator set is constructed, upon due notification by contractors of their readiness to commence said tests, and at the expense of the contractors, except traveling and other necessary expenses of the Superintendent's agents. Should the test be delayed or require repetition*, the cost of the delayed, or any subsequent test, including the traveling and other necessary expenses of the Superintendent's agents, shall be at the expense of the contractor, and be deducted, upon proper certification to the accounting officer, from any money due them upon the contract.

All apparatus and testing instruments and all labor, etc. as required by the Superintendent's authorized inspector, shall be furnished by the contractor free of cost to the Government.

RHEOSTATS, ETC. The direct current and alternating current generators must be supplied with a field rheostat of adequate capacity and of an approved design, rheostat to be back of board mounting pattern and to be fitted with all necessary bolts and attachments for connecting with switchboard, also dial plate, pointer and hand wheel on front of board. Dial plate, index pointer and hand wheel to have a dead black finish. Rheostat must be capable of regulating the voltage from 5 to 30 volts on the D.C. generator by increments of increase of voltage not exceeding one volt per step. Rheostat for the A.C. generator to have a range from 5 to 25 volts not exceeding one volt per step.

Motor to be supplied with a starting and automatic no-voltage releasing rheostat of approved design and make.

DRAWINGS REQUIRED: Three blue prints of the complete motor-generator set are required of the successful bidder and must be approved in writing by the Superintendent of the Mint, before the set is made up ready for test at the shop.

Each bidder must submit a scale drawing with proposal sheet, showing detail construction of the set that is proposed to be furnished, and having shown thereon the floor space required, length of bearings, size of shafts, style of flexible couplings, diameter and width of face of commutators, brush rigging arrangement and approximate weight of main parts of set.

* for any reason for which the contractor is justly responsible,

BOXING, SHIPPING, ETC. The motor-generator set to be tightly boxed and well protected from action of the weather.

It is desired that the complete set with base be shipped as one piece, well boxed and skidded. If the set is shipped in sections the successful bidder will erect the set ready for running, at his own expense and start the set in actual operation.

Attention is called to the fact that the successful bidder will be required to deliver the set in any room as designated, of the Denver Mint Building.

All freight, cartage charges, etc. to be paid by the contractor.

GENERAL CLAUSES: The contractor furnishing the machines accepted under this specification, must guarantee the motor-generator set complete in every part and detail, to be of proper material, correct proportion and first-class workmanship, and must further agree to replace at his own expense any part or parts, which may prove defective in material or otherwise, within one year from date of starting the motor-generator set in actual operation.

Proposals for furnishing and installing the above described set will be received from agents for or manufacturers of motors and generators only, and must be in one sum for the whole of the work included in the above specification, and also in specification for switchboard which is attached hereto.

Proposals for only portions of the work will not be considered.

Frank M. Downer,
Superintendent, U. S. Mint,
Denver, Colorado.

SPECIFICATION FOR FURNISHING AND INSTALLING ONE TWO PANEL SWITCH BOARD FOR 40 KW MOTOR GENERATOR SET, at U. S. MINT BUILDING, DENVER, COLO.

Board to be of acid proof stone, highly polished, with beveled edges and not less than 2 1/2" thick.

There are to be mounted on board, the following instruments:

ON INSTRUMENT PANEL: One Station Pattern Illuminated Dial Voltmeter for direct current, having full scale divisions reading to 50 volts.

One Station Pattern Illuminated Dial Voltmeter for alternating current, having a full scale division reading to 50 volts maximum voltage.

Field Rheostat for D.C.; also rheostat for A.C. and A.C. field switch; to be 50 amperes.

One 220 volt Thomson integrating watthour Meter connected to the power circuit.

One Bristol Recording Ampere Meter 2000 amperes.

One Bristol Recording Voltmeter - 50 volts.

Each to be furnished with 500 - 24 hour charts; provided with damping device for fluctuating current; one quart of Bristol's Recording Ink.

The Power Panel to have mounted thereon: One Direct current ampere meter - 2000 amperes; to have full scale divisions.

One hot wire amperemeter reading to 2000 amperes, with full scale divisions. The direct current amperemeter to be arranged in series with the hot wire amperemeter; all amperemeters and voltmeters to be Illuminated Dial - Station pattern, free from errors and having scales proportioned throughout their entire range.

One round pattern indicating station amperemeter - 200 amperes, connected to power circuit.

All of the above named instruments must be dead beat calibrated and adjusted to the highest degree of accuracy throughout their working range and have a dead black finish. Instruments to be of the flush type.

One I. T. E. laminated - 2000 ampere capacity, 50 volts, double pole, double break, automatic circuit breaker, designed for closing each side of the circuit independently of the other. Both sides overload and reverse current. Circuit breaker adjustment from 25% below, to 50% above normal rating. To be dead black finish; all current carrying parts to be polished copper.

One I T E Laminated - 250 amperes capacity, 220 volt, double pole double break, automatic circuit breaker; both sides overload and no voltage. This breaker to be of the same style and type as the 2000 ampere breaker and to match same in size and finish.

One 2000 ampere, 50 volt, double-pole, double break knife switch.

One 250 ampere, 220 volt, double-pole, double break knife switch

All instruments must be first class in every respect, and of approved make and design.

All busbars and copper strip connections are to be built up of strips not more than 1/8" in thickness, separated by air spaces; the thickness of strip and number and width required to make up the necessary cross section. Studs and bolts of bars are to have ample cross sectional area for the required conductivity, and all visible parts on front of switchboard, of brass, are to have a dead black finish.

Copper strip connections are to be of rolled, drawn or forged copper of 98% conductivity and are to have cross sectional areas based on a current density not exceeding 800 amperes per square inch at maximum load, and busbars are to be supported and insulated by porcelain supports. All bolted or screwed connections with busbars.

Terminals, switches, lugs, must have a clear contact bearing, carefully fitted, of not less than one square inch for each 180 amperes of current.

All bolt holes in busbars and conductors to be slightly counter-sunk and surface of bars draw filed to remove burrs and give head of bolt and nut a perfect fit.

All busbars, studs and connections of opposite polarity on rear of board, are to be spaced with a separation between nearest metal parts of not less than 2 1/2". Switches must have ample metal for stiffness, and prevent rise in temperature of any part, of over 50 degrees F at full load; the contact surface being fitted to come to a bearing at every point, and so designed that not more than 100 amperes will be carried per square inch of ^{bearing} surface. The switches should be so made that they may be safely opened with 50% more current and 25% more voltage than normal rating.

All connections of opposite polarity on board must have an insulation between each other and the ground of not less than one megohm.

All switches and breakers to have cup lugs clamped between lock nuts on breaker and switch studs. Board to have heavy angle iron frames supported at least 6" from floor.

Starting rheostat for motor to be mounted on front of board; grid resistance to be mounted on back of board, on brackets.

PORTABLE INSTRUMENTS: One Portable Alternating Current Amperemeter with three shunts and three ranges on meter; to be 100 to 500 to 1000 amperes; frequency range from 15-80 cycles.

One Portable Voltmeter for alternating current, with three ranges; to be 50 - 300 - 750; from 15 to 125 cycles.

These instruments must be first-class in every respect.

PROPOSAL FOR FURNISHING A 40 K.W. MOTOR-GENERATOR
SET, COMPLETE WITH SWITCHBOARD, FOR THE U. S. MINT
BUILDING, DENVER, COLORADO.

Bidders are notified that lump sum proposals for the entire work must be submitted and that proposals for only portions of the work will not receive consideration. No bid will be considered unless from an agent for or manufacturer of motors or generators.

The various amounts, names of appliances, materials, etc. on the proposal sheet, must be type written.

June 10, 1912.

To the Superintendent of the Mint,
Denver, Colorado.

Sir: -

We hereby propose to furnish complete a 40 K.W. motor-generator set and deliver and install the same in the U. S. Mint Building at Denver, Colorado, in accordance with the specifications for the above work, for the sum of:

Seven Thousand One Hundred Fifty Three and no/100 (\$7153.00)

Time of delivery and installation of set at building (Number of days after being awarded contract:)

Two Hundred (200) days.

Bidders must fill out the following sheets, giving the trade name or catalogue number and the name and address of manufacturer of each of the appliances, etc., proposed to be used, with the understanding that articles named must be in accordance with the specification requirements relative thereto and are subject to the approval of the Superintendent of the Mint.

REPRINTS FROM SPECIFICATION.

HEATING:

(Bidders will fill in blank spaces below, otherwise bid will not be considered.)

Both field rheostats and brushes to be set at beginning of test and undisturbed throughout heating test runs; runs to be as follows: -

Both generators and motor must carry the full rated output of the generators for a period of ten hours continuous run and temperatures taken immediately after above mentioned run must show that the temperature of no part of either machine, as measured by thermometer, shielded by cotton waste, will rise more than 40 degrees C. above that of the air surrounding the machines. Immediately after the above ten hour run, an overload of 50% will be carried for one hour and temperatures taken immediately after the one hour run at 50% overload must show that the temperature of any part of either motor or generators, as measured by thermometer, will not be more than _____ degrees C. above the surrounding air; the 50% overload to be carried without injurious sparking.

EFFICIENCY:

(Bidders will fill in blank spaces below, otherwise bid will not be considered.)

The commercial efficiencies of the generators also motor, when hot shall not be less than the following: -

Motor	Generator (D.C.)	Generator (A.C.)
Full load <u>87.75</u> %	<u>78</u> %	<u>86.8</u> %
3/4 Load _____ %	_____ %	_____ %
1/2 load _____ %	_____ %	_____ %
1/4 load _____ %	_____ %	_____ %
Average" _____ %	_____ %	_____ %

DATA SHEET.

Manufacturer of machines Westinghouse Electric & Mfg. Co.

Rated capacity of motor 220 V. at 675 R.P.M. 125 H.P.

Rated capacity of generator (D.C.) at 675 R.P.M. 40 K.W.

Rated capacity of generator (A.C.) at 675 R.P.M. 37 1/2 K.W.

Make and capacity of field rheostats Westinghouse Elec. & Mfg. Co.

Suitable for above generator.

Make and capacity of starting rheostat Westinghouse Elec. & Mfg. Co.

Suitable for above motor.

Manufacturer of switchboard Westinghouse Elec. & Mfg. Co.

Make and capacity of instruments on board Westinghouse Elec. & Mfg. Co.

Suitable for measuring current and voltage of above machine.

Make of extra apparatus General Electric Company

One Thomson Watthour Meter for measuring current input to
above motor.

Weight of common base plate 3500 lbs.

Approximate shipping weight of complete set 17800 lbs.

Signature Westinghouse Elec. & Mfg. Co.

Address East Pittsburgh, Penn'a (by) W. Trudgian,
Representative.
Denver Office: #1052 Gas & Elec. Bldg., Denver, Colo.

Names of Individual Members of Firm:

Name of Corporation

Westinghouse Elec. & Mfg. Co.

Name of President

E. M. Herr

Name of Secretary.

J. C. Bennett

Under what law corporation is
organized.

Pennsylvania.

Westinghouse Electric & Manufacturing Company

SWITCHBOARD AGREEMENT

U. S. GOVERNMENT, DENVER MINT.
(Purchaser's Name)

ESTIMATE SPEC. 21451-A

East Pittsburgh, Pa. May 28, 1912

The switchboard apparatus herein described shall be supplied in accordance with information given in Switchboard Inquiry and Data Sheet and Panel Specification dated 5/28/12, which are attached hereto and made a part hereof.

In order to prevent any misunderstanding as to the obligation of Westinghouse Electric & Manufacturing Company, the following general specifications and conditions will apply to the apparatus covered by this agreement, except as elsewhere expressly modified by Company's specifications attached.

THE COMPANY WILL FURNISH:

- (a) Switchboard apparatus: including panels and frames for panels, with provision for attaching switchboard end of wall braces (exclusive of wall braces); instruments and relays with their resistances, transformers, and shunts; switches; circuit-breakers; lightning protection, etc.; as specified.
- (b) All slabs of soapstone, or similar material forming integral parts of oil switching devices, or bases for switches or other apparatus where such bases are distinctly specified.
- (c) All doors for front, or cell side, of oil circuit-breaker cells, but no other doors unless specified.
- (d) Two sets of fuses to go with such fuse holders as may be included in the following specifications unless this clause is specially modified. Fuse holders and one set of fuses for instrument potential circuits are included.
- (e) Rheostat handwheels, sprockets, chain mechanisms, and idlers as called for in the following specifications. The rheostats themselves will not be furnished by the Company with the switchboard unless herein-after specified.

THE PURCHASER WILL FURNISH; unless otherwise expressly agreed:

- (f) Foundations, floors, including beams, concrete, masonry, or woodwork, floor or wall braces (unless expressly included herein), supports on or against which panels and compartments shall rest.
- (g) All openings in walls or floors with bushings or coverings for same unless specified below.
- (h) The Purchaser will supply to the Company, when requested suitable drawings of station buildings showing the location of all openings in walls, all ducts, and conduits, floor beams, etc., which have a bearing on the proper execution of the work under this agreement.

Additional items to be furnished by either party to this agreement as follows:

The Company will furnish items..... 2-4-6-18-19
The Purchaser will furnish items..... 9-10-11-21.

It is understood that the remaining items will not be required.

- | | |
|---|--|
| (1) Oil, for all apparatus requiring oil. | (13) Doors for rear compartments of breakers, for bus-bar, or any other compartments. |
| (2) Main bus-bars on switchboard. | (14) Connecting rods for oil circuit-breakers. |
| (3) Main bus-bars apart from switchboard. | (15) Auxiliary framework for oil circuit-breakers, bus-bars, etc. |
| (4) Exciter bus-bars on switchboard. | (16) Illuminating lamps for switchboard. |
| (5) Exciter bus-bars apart from switchboard. | (17) Card holders for main circuits. |
| (6) Instrument and control wiring on switchboard. | (18) Channel iron base for panel framework. |
| (7) Instrument and control wiring apart from switchboard. | (19) Main connections on rear of switchboard between bus-bars, switching devices, shunts, current transformers, etc. |
| (8) Conduit for instrument and control wiring. | (20) Main connections apart from switchboard between bus-bars, switching devices, shunts, current transformers, disconnecting switches, etc. |
| (9) Main cables to connect generators, exciters, transformers, and similar apparatus to the terminals of the switchboard apparatus. | (21) Cable to connect outgoing lines with lightning arresters and choke coils. |
| (10) Conduit for main cables. | |
| (11) Insulators and bushings in or on floors, walls, or ceilings. | |
| (12) Material for barriers, shelves and partitions. | |

NOTE: Explanations, if necessary, to be given under Sundries.

COPPER BUS, WIRE AND CABLE CONNECTIONS

The amounts of wire, cable, bus and connection copper specified in this agreement and stated in pounds or feet, are estimated to be sufficient to meet the requirements and conditions known to the Company at the time of submitting this proposal. Provided more or less than the amount stated is supplied, an extra charge will be made, or credit given (as the case may be) at current market prices.

TEMPERATURE

It is understood that the following values of temperature rise will not be exceeded: All contact making apparatus not immersed in oil and all conductors between apparatus shall carry their normal full-load current continuously at temperature rise not exceeding 28 degrees Centigrade above the surrounding air. All auxiliaries such as protective relays, internal and external meter coils, meter transformers, potential coils, and switching devices immersed in oil, will carry their normal full-load current continuously at a temperature rise not exceeding 50 degrees Centigrade above the surrounding air. However, all fuses, shunts for meters, and all resistances of any nature will be exempt from this temperature limit.

DESIGN

The attached panel specifications are subject to minor modifications by the Company at time of design to meet latest practice and most efficient arrangement of apparatus. If this agreement provides for the delivery of a switchboard to form a part of an existing installation the Company will furnish an equipment to match as near as may be possible, the present installation. The Company reserves the right, however, to substitute the latest improved devices in standard details on the switchboard in place of obsolete designs which are not in stock.

RESPONSIBILITY

The Company will not be responsible for the operation of switchboard devices specified by the Purchaser, not manufactured by the Company.

DELIVERY

The delivery of this apparatus is contingent upon receipt of complete information from Purchaser necessary to complete the Company's designs. Where the manufacture and shipment of the entire board are dependent upon Purchaser's approval of drawings of apparatus and switchboard arrangement before assembling, the Company will not be responsible for delays caused by the failure of the Purchaser to give such approval promptly. The time required for obtaining Purchaser's approval as well as making any changes he desires, will be added to the time required for delivery.

SUNDRIES

Give details of additional requirements, if any.

There will be supplied separately: -

- 1 - Portable type "Q" voltmeter, S#35117 with a double resistance; for 50 volts, 300 volt and 750 volt service, 15-125 cycles.
- 1 - Portable type "PM" ammeter with 3 ranges, 100-500-1000 amps. and portable current transformer - 15-80 cycles.

GENERAL

There will be supplied one switchboard of 2 1/2" polished soapstone comprising three panels as described on pages #3 to 5 inclusive of this specification, together with necessary frame, connections and details in accordance with the foregoing articles of agreement. The busbar will be made up of strips of hard drawn copper not over 1/2" thick separated by air spaces. All copper to be not less than 98% conductivity and all cross sections based on a density not exceeding 800 amperes per sq. inch at maximum load. All contact surfaces on terminals and lugs will be carefully fitted and have not less than one sq. in. for each 100 amperes of current. All joints will be clamped securely. All bars of opposite polarity will be separated from each other not less than 2 1/2". All switch contact surfaces will be designed in accordance with

the National Board of Fire Underwriters' rules. All connections of opposite polarity will have an insulation resistance between each other and to ground not less than one megohm.

All cable lugs to be clamped between nuts on switch and circuit breaker studs. All connections to be made in a thorough and workmanlike manner.

Westinghouse Electric & Manufacturing Company

East Pittsburgh, Pa.

PANEL SPECIFICATION

Date May 28 191 2For United States Government, Denver Mint.
(Customer's Name)

A specification must be filled out for each panel except where rating and amount of apparatus is identical with other panels.

There will be supplied 1 Panel 1; Type E, Style No. ,
marked on Data Sheet as Panel No. 1, to be used for the control of
1 - 1500 ampere 30 volt D.C. 3 wire generator and
1 - 1500 ampere 25 volt A.C. single phase 45 cycle alternator

[Give capacity in kilowatts or horse-power of the circuit or apparatus controlled, with overload guarantee, also voltage, frequency and power factor (if known) together with name of maker of any apparatus controlled and data for complete identification.]

Each panel will be made up of 3 sections, the dimensions of which will be as follows:Upper Section 30 ft. 32 in. high, 32 in. wide and 2-1/2 in. thick.Middle Section 45 ft. 32 in. high, 32 in. wide and 2-1/2 in. thick.Lower Section 35 ft. 32 in. high, 32 in. wide and 2-1/2 in. thick.All front edges to have 1/2 inch bevels.

[See Detail Cat. 3001—Section 768 for standard dimensions and bevels.]

Upon each of these Panels will be mounted the following apparatus:

[Give complete identification of all apparatus, specifying capacity in amperes, volts and Type No., Style No., or Catalogue No., where these are available. Observe that the factory will require outline drawing and drilling template of all apparatus not furnished by Westinghouse Electric & Manufacturing Company.]

Item	Description	Style No. or Catalogue No.
1 -	1-2000 ampere 750 volt 2 pole automatic carbon break type "C" circuit breaker with overload and reverse current release connected to each pole and separate closing handles but common trip and adjustable from 75 to 150% normal load. Frame to be dead black finish.	
2 -	1-2000 ampere type "GL" ammeter.	
3 -	1-Type "D" reverse current relay.	
4 -	2-Rheostat mountings only.	
5 -	1-100 ampere 2 pole S.T. 250 volt type "D" field switch with discharge clips.	
6 -	1-2000 ampere 2 pole S.T. 250 volt type "D" knife switch.	

Westinghouse Electric & Manufacturing Company

East Pittsburgh, Pa.

PANEL SPECIFICATION

Date May 28 1912

For United States Government, Denver Mint.
(Customer's Name)

A specification must be filled out for each panel except where rating and amount of apparatus is identical with other panels.

There will be supplied 1 Panel 1; Type E, Style No. ,
marked on Data Sheet as Panel No. 2, to be used for the control of
Station meters

[Give capacity in kilowatts or horse-power of the circuit or apparatus controlled, with overload guarantee, also voltage, frequency and power factor (if known) together with name of maker of any apparatus controlled and data for complete identification.]

Each panel will be made up of 3 sections, the dimensions of which will be as follows:

Upper Section.....ft. 20 in. high, 32 in. wide and 2-1/2 in. thick.

Middle Section.....ft. 45 in. high, 32 in. wide and 2-1/2 in. thick.

Lower Section.....ft. 25 in. high, 32 in. wide and 2-1/2 in. thick.

All front edges to have 1/2 inch bevels.

[See Detail Cat. 3001—Section 768 for standard dimensions and bevels.]

Upon each of these Panels will be mounted the following apparatus:

[Give complete identification of all apparatus, specifying capacity in amperes, volts and Type No., Style No., or Catalogue No., where these are available. Observe that the factory will require outline drawing and drilling template of all apparatus not furnished by Westinghouse Electric & Manufacturing Company.]

Item	Description	Style No. or Catalogue No.
------	-------------	-------------------------------

1 - 1-50 volt type "GL" illuminated dial voltmeter

2 - 1-50 volt type "GM" illuminated dial voltmeter.

3 - 1-2000 ampere type "GM" ammeter.

4 - 1-2000 ampere 6" Bristol recording ammeter model #653.

5 - 1-50 volt 6" Bristol recording voltmeter model #553

6 - 1-2000/5 ampere special current transformer.

Note: that each bristol recording meter will be supplied with 500-24 hour charts and meters will be provided with damping device to prevent fluctuations in current from affecting the needle. One quart of Bristol recording ink will be supplied.

Westinghouse Electric & Manufacturing Company

East Pittsburgh, Pa.

PANEL SPECIFICATION

Date.....191.....

For.....United States Government, Denver Mint.....

(Customer's Name)

A specification must be filled out for each panel except where rating and amount of apparatus is identical with other panels.

There will be supplied.....1..... Panel.....; Type.....E....., Style No.....
marked on Data Sheet as Panel No.....3....., to be used for the control of
.....Power for 125 H.P. 220 volt D.C. motor.....

[Give capacity in kilowatts or horse-power of the circuit or apparatus controlled, with overload guarantee, also voltage, frequency and power factor (if known) together with name of maker of any apparatus controlled and data for complete identification.]

Each panel will be made up of.....3..... sections, the dimensions of which will be as follows:

Upper Section.....ft. 20.....in. high, 32.....in. wide and 2-1/2.....in. thick.

Middle Section.....ft. 45.....in. high, 32.....in. wide and 2-1/2.....in. thick.

Lower Section.....ft. 25.....in. high, 32.....in. wide and 2-1/2.....in. thick.

All front edges to have 1/2.....inch bevels.

[See Detail Cat. 3001—Section 768 for standard dimensions and bevels.]

Upon each of these Panels will be mounted the following apparatus:

[Give complete identification of all apparatus, specifying capacity in amperes, volts and Type No., Style No., or Catalogue No., where these are available. Observe that the factory will require outline drawing and drilling template of all apparatus not furnished by Westinghouse Electric & Manufacturing Company.]

Item	Description	Style No. or Catalogue No.
1	600 ampere, 750 volt, 2 pole automatic carbon break type "C" circuit breaker with overload and no voltage release connected to each pole and separate closing handles but common trip and adjustable from 75 to 150% normal load. Frame to be dead black finish.	
2	1 - 800 ampere type "TL" ammeter.	
3	2-600 ampere S.P. S.T. 250 volt type "D" knife switches.	
4	1-400 ampere 4 point 250 volt motor starting switch.	
5	1-800 ampere 220 volt Thompson watthour meter type "CS"	

COPY.

DENVER, COLORADO, MINT.
SA-TME

Inspector John Howatt- 3/10/13.

Report relative to operation of mechanical plant.

TREASURY DEPARTMENT
Office of Supervising Architect, March 22, 1913.

Respectfully forwarded to the Director of the Mint for his information, and that of the Superintendent of the Mint at Denver, with the statement that this office concurs with its inspector that the plant is operated as economically as possible, and also concurs in all recommendations of the inspector.

The reduction in current used since generating plant was closed down is explained in a satisfactory manner.

Consideration will be given to competitive bids for material necessary to change the lighting and distribution system to 110 volts, with the understanding that the building force will perform the work.

Attention is invited to the inspector's statement relative to necessity of thoroughly cleaning the economizer inside and outside.

(Signed) O. Wendroth,

NST/M.

Supervising Architect.

COPY.

DENVER, COLORADO, MINT.

MECHANICAL PLANT.

March 10, 1913.

The Supervising Architect,
Treasury Department,
Washington, D. C.

Sir:-

As directed by letter of the 3d instant, SA-TME, I have visited the above named building and made an investigation relative to the operation of the mechanical plant to ascertain whether the plant is being run economically and whether it would be in the interests of economy to operate the electric generating plant again, submitting the following report on same.

The following mechanics are employed at this building:- Two electricians; two machinists; one blacksmith; one lead burner; one carpenter; four firemen. With the exception of the firemen, none of the mechanics are employed in connection with the steam plant; three of the firemen spend all of their time about the boiler room and the fourth fireman spends about one-third of his time there.

There is work for all of the above named mechanics at this building. It would not be advisable to employ any fewer or any more men than at present.

Investigation shows that the mechanical plant is being operated very economically. The consumption of Electric current for both light and power has been reduced to the lowest possible point under present conditions.

220 volts is used on the lighting system, making necessary the use of 220 volt tungsten lamps. The cost of lamp renewals would be reduced were the lighting and distribution system changed to 110 volts; this change may be done on the switchboard by the ELECTRICIANS at the building.

The temperature of the boiler feed water is 195° F. at the point where it leaves the feed water heater, loses 20° between the feed water heater and the economizer, and increased 10° to 185° F. in passing through the economizer, entering the boiler at that temperature. The temperature of the gases in the boiler up-take is 270° F. The above indicates that the economizer is not as effective as it should be, probably due to scale on the inside of the tubes and soot on the outside.

While waiting instructions on the 8th instant, I made an inspection of the elevators and lifts in the building. All were found ~~in~~ satisfactory in every respect with the exception of freight lift #2 and the coin lift. Both of these lifts require new drum counterweight and cables as those in place have many broken wires.

OPERATING COST DATA.

The operating cost data given below is based upon the monthly records of coal and electric current consumption as kept in the Superintendent's office. The matter of depreciation of equipment has not been considered in any instance.

Actual cost of operating the steam and electric generating plants, year July 1, 1910 to June 30, 1911.

- - - - -

Coal, 1,460 tons.....	\$ 6,050
Ash removal.....	170
Oil, repairs, etc.,.....	425
Readiness to serve, M. G. set.....	300
	<hr/>
	\$ 6,945
Labor:- One Chief Engineer.....	\$ 1,565
Two Asst Engineers @ \$1,550.....	3,100
Four Firemen @ \$900	3,600
Two Electricians 15% time.....	410
Two Machinists 2% time.....	55
	<hr/>
	\$ 8,730
Total.....	\$ 15,675
Current generated- Power.....	308,600 K.W.H.
Light.....	123,500 K.W.H.
Total.....	432,100 K.W.H.

Actual cost of operating the steam plant and purchasing electric current, year August 1, 1911 to July 31, 1912.

- - - - -

Coal, 711 tons @ \$4.15.....	\$ 3,200
Ash removal.....	80
Oil, repairs, etc.,.....	70
	<hr/>
	\$ 3,350
Labor:- One Fireman.....	\$ 1,000
Two Firemen, @ \$900.....	1,800
One Fireman, one-third of time.....	300
	<hr/>
	\$ 3,100
Current purchased:- Power, .228,000 K.W.H. @ 1.8¢.....	\$ 4,104
Light 43,400 K.W.H. @ 1.8¢.....	781
	<hr/>
	\$ 4,885
Total.....	\$ 11,335

By comparing the above figures it will be noted that the current consumption for light and power has been reduced over 30% below that used when the generating plant was being operated. This is accounted for as follows:- Deep well air compressor changed from electric to steam drive; large plenum ventilating fan not run as

many hours as formerly; when machines are not in use, not permitted to run idle as much as formerly; arc lamps and carbon incandescent lamps replaced by tungsten lamps.

The Superintendent states that the conditions at this mint for the year 1911-1912 were normal, so 771 tons coal, the amount burned that year may be considered as the amount required to supply live steam for auxiliaries, sweeps cellar, annealing room, refining room and the heating system. A study of the records of the monthly consumption of coal and electric current shows that under the present conditions, approximately 200 tons of coal are required per year in providing live steam for the heating system, the exhaust from the auxiliaries not providing sufficient steam for the heating of the building. This leaves 570 tons coal as that required per year for supplying live steam to the auxiliaries, sweeps cellar, annealing room and refining room. A further study of the records indicates that when the electric generating plant was being operated, after deducting coal used for all other purposes, 4.5 pounds of coal were burned per K. W. H. generated. The current consumption for the next year will be increased about 40,000 K. W. H. over that for the past year, on account of a new system of refining by alternating current now being installed. Therefore the estimated current consumption for the next year, using the same care in the elimination of waste as in the past year is $271,400 + 40,000 = 311,400$ K. W. H.

From the above data, the costs of operating the steam plant and purchasing current and operating both the steam and electric generating plants for the next year may be estimated.

Estimated cost of operating the steam plant and purchasing current for the next year is the cost of last year + $(40,000 \times 1.8\text{¢})$, $\$11,335 + 720 = \$12,055$.

When operating the electric generating plant no coal would be used for heating as there would be sufficient exhaust steam for that purpose. The coal required to operate the steam and electric generating plants would therefore be that required to provide steam for the auxiliaries, sweeps cellar, annealing room, refinery room and generator engines, or, $570 + \frac{311,400 \times 4.5}{2,240}$

It would be necessary to maintain a service connection to the motor-generator set for emergency current, for which a "readiness to serve" charge of \$300 per annum would be made.

Labor:	One Chief Engineer.....	\$ 1,400
	Two Asst. Engineers @ \$1,200.....	2,400
	Three Firemen @ \$900.....	2,700
	One Fireman helper.....	660
	Two Electricians 15% time.....	410
	Two Machinists 2% time.....	55
		<u>\$ 7,625</u>

Total estimated cost of operating steam and electric plants for next year:-

Coal, 1,195 tons @ \$4.15.....	\$ 4,960
Ash removal.....	125
Oil, repairs, etc.,.....	450
Readiness to serve, charge.....	300
Labor.....	7,625
	<u>\$13,460</u>

Estimated cost to operate steam plant and	
purchase electric current.....	\$12,055
Difference.....	<u>\$ 1,405</u>

The above calculations indicate that under the conditions as they will exist for the next year, it will be more economical to purchase current than to operate the generating plant.

Respectfully,

(Signed) John Howatt,
Inspector.

Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment for
(State full title of appropriation, using both lines if necessary.)

Public Buildings, 1911.

Amount, \$ 20⁰⁰/₁₀₀

IN FAVOR OF

Nock & Garside
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF
S. R. JACOBS,

(Name of disbursing officer.)

Clerk,

Disbursing

WASHINGTON, D. C.

(Clerk or agent.)

(Place where located.)

....., 190
(Period for which account is rendered.)

GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

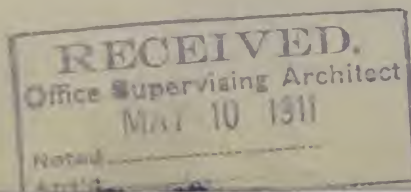
12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and, upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



Appropriation:

Mechanical Equipment for Public Buildings, 1910.
(State full title of appropriation.)

THE UNITED STATES,

To

Otis Elevator Company, DR.
(Name of payee.)

ADDRESS:

Metropolitan Bank Bldg
(Street and number.)

1117 Washington St
(City or town.)

Denver, Colo.
(State.)

DATE OF DELIVERY
OR SERVICE.

1910

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

July 8 *Furnishing all the labor and materials required for installing new back drum counterweight cables on freight elevator Nos 2*

45.00

*Check in payment of
voucher for which this
Memorandum is
for same - 1910
public building
building - 1910
of the Building*

TOTAL

45.00

Building: U. S.

Mint

Location:

Denver, Colo.

READ THIS NOTE CAREFULLY.

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In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for

\$

Differences as follows:

\$

Amount allowed on voucher

\$

Paid by check No.

, dated

, 190

, drawn on

, to order of Payee named above, for \$

by

(Name of disbursing officer.)

, Disbursing

(Clerk or agent.)

(Place where located.)

2-2014

Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

*Mechanical Equipment
for Public Buildings, 1910.*

(State full title of appropriation, using both lines if necessary.)

Amount, \$ *4500*

IN FAVOR OF

*Oh's Elevator Co
Denver, Colo.*

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

....., 190
(Period for which account is rendered.)

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

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5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

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9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

2-1114
TREASURY DEPARTMENT,
RECEIVED.
AUG 13 1910
Office of Supervising Architect.

Appropriation: Mechanical Equipment for Public Buildings, 1910.
(State full title of appropriation.)

THE UNITED STATES,

To The M. J. O'Fallon Supply Co., DR.
(Name of payee.)

ADDRESS: 1532 Wymkoop St. Denver Colorado.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE, 19 <u>10</u>	ITEMS.	UNIT PRICE.			AMOUNT.	
		Dolls.	Cts.	Per—	Dollars.	Cts.
March 12	1 Siphon Jet Bowl, wall outlet	11	00	each	11	00
	1 " " " floor "	10	50	"	10	50
	3 Urinals	9	50	"	28	50
	2 Dozen 2" Expansion Rubbers	3	-	doz	6	00
	2 " 1 1/4 " "	2	-	"	4	00
	2 14x17 Earthenware Bowls	1	80	each	3	60
Check in payment of voucher (of which this Memorandum is a part) has been sent direct to public creditor by Dis- bursing Clerk by order of the Secretary.						
TOTAL					63	60

Building: U. S. Mint Location: Denver, Colorado.

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ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____

Differences as follows: _____

Amount allowed on voucher _____

Paid by check No. _____, dated _____, 190 _____, drawn on _____

to order of Payee named above, for \$ _____

by _____, Disbursing _____

(Name of disbursing officer.)

(Clerk or agent.)

(Place where located.)

Voucher No. _____

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment
(State full title of appropriation, using both lines if necessary.)
for Public Buildings 1910
Amount, \$ *6369*

IN FAVOR OF

The M. J. O'Fallon Supply Co.
(Name of payee, using both lines if necessary.)
Duwer

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

_____, 190
(Period for which account is rendered.)

2-2014



GENERAL INSTRUCTIONS.

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Appropriation: vaults, Safes, and Locks for Public Buildings 1910
(State full title of appropriation.)

THE UNITED STATES.

To J. M. Mossman Co., DR.
(Name of payee.)

ADDRESS: 23 Warren St., New York City New York
(Street and number.) (City or town.) (State.)

[illegible]

Building: U. S. Mint Location: Denver, Colorado.

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Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for *payment* the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for
Differences as follows: Custodian. \$.....

Paid by check No. _____, *dated* _____, 190____, *drawn on* _____, *to order of Payee named above, for \$* _____

by _____, Disbursing _____
(Name of disbursing officer.) (Clerk or agent.) (Place where located.)

Voucher No. _____

9317 Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:
VAULTS SAFES & LOCKS FOR

(State full title of appropriation, using both lines if necessary.)

PUBLIC BUILDINGS, 1910,

Amount, \$ _____

IN FAVOR OF

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing _____
(Clerk or agent.)

(Place where located.)

_____, 190
(Period for which account is rendered.)

2-2014



GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation: Repairs & Preservation of Public Buildings, 1910.
(State full title of appropriation.)

THE UNITED STATES,

To The Monarch Mfg Co, DR.

ADDRESS: 1073 Jason St., Denver Colo.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE.		ITEMS	UNIT PRICE.			AMOUNT.	
			Dolls.	Cts.	Per—	Dollars.	Cts.
<i>Oct</i>	<i>4</i>	Furnishing and placing in place complete ob 6'x8' skylight in the southwest corner room of attic				<i>200</i>	<i>00</i>
<i>Total</i>							<i>200 00</i>

Building : U. S. Mint Location: Denver, Colorado

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

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ADMINISTRATIVE ACTION.

Account submitted for _____ \$

Paid by check No. _____, *dated* _____, 190 _____, *drawn on* _____

to order of Payee named above, for \$

(Name of disbursing officer.)

(Clerk or agent.)

(Place where located.)

3146

Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Repairs & Preservation of
(State full title of appropriation, using both lines if necessary.)
Public Buildings 1910

Amount, \$ 200 00

IN FAVOR OF

The Monarch Mfg Co.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

190
(Period for which account is rendered.)

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

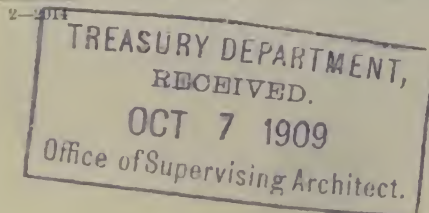
12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



Appropriation:

Repairs & Preservation of Public Buildings, 1910.
(State full title of appropriation.)

THE UNITED STATES

To *Monarch Mfg Co.*, DR.
(Name of payee.)

Address: *1073* *Jason St.* *Denver, Colorado.*
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

OCT 7 1909

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Oct 1 Repairs to roof gutter

500

*Check in payment of
voucher (of which this
Memorandum is a part)
has been sent direct to
public creditor by Dis-
bursing Clerk, by order
of the Secretary. 500*

TOTAL

Building: U. S. *Mint* Location: *Denver, Colo.*

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.
Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.
In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____
Differences as follows: _____

Amount allowed on voucher _____ \$ _____

Paid by check No. _____, dated _____, 190____, drawn on _____

to order of Payee named above, for \$ _____

by _____, Disbursing _____
(Name of disbursing officer.) (Clerk or agent.)

(Place where located.) 1-2014

2798

Voucher No. _____

GENERAL INSTRUCTIONS.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Repairs & Preservation of
(State full title of appropriation, using both lines if necessary.)
Public Buildings, 1910

Amount, \$ *500*

IN FAVOR OF

Monarch Mfg Co.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF
J. W. Townsend

(Name of disbursing officer.)

Clerk

Disbursing

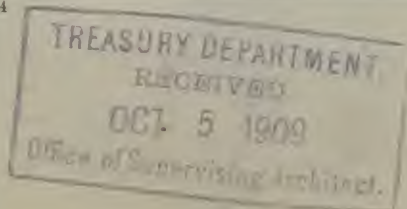
Washington, D. C.

(Clerk or agent.)

(Place where located.)

_____, 190
(Period for which account is rendered.)

2-2014



1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

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13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

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16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Repairs & Preservation of Public Buildings 1910.
(State full title of appropriation.)

To Monarch Manufacturing Co., DR

ADDRESS: 1073 Jason St.
(Street and number.)

(City or town.)

(State.)

Check in payment of
voucher (of which this
Memorandum is part)
has been sent direct to
public creditor by Dis-
bursing Clerk, by order
of TOTAL SECRETARY.

READ THIS NOTE CAREFULLY.

In all cases where the Voucher is forwarded to the Department for *payment* the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

by _____, Disbursing _____
(Name of disbursing officer.) (Clerk or agent.) (Place where located.)

Voucher No. _____

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

*Repairs & Preservation of
Public Buildings, 1910*

Amount, \$ *95.00*

IN FAVOR OF

*The Monarch Manufacturing
Company*

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

, 190

(Period for which account is rendered.)

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

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2-2014

TREASURY DEPARTMENT,
RECEIVED.
JAN 3 1910
Office of Supervising Architect

Appropriation: Mechanical Equipment for Public Buildings 1910.
(State full title of appropriation.)

THE UNITED STATES,

To The Hampson-Fielding Engineering Co., DR.
(Name of payee.)

ADDRESS: 1711 Tremont Pl.
(Street and number.)

Denver, Colo.
(City or town.)

(State.)

DATE OF DELIVERY
OR SERVICE.

190 9

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Sept. 14 Installing Deep Well Air Lift, Fire Brick
and clay 599 45

Oct. 13 (Additional) Replacing patch on defective casing 23 30

TOTAL \$622 75

Building: U. S. Mint Location: Denver, Colorado.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for \$

Differences as follows:

\$

Amount allowed on voucher \$

Paid by check No. , dated , 190 , drawn on

, to order of Payee named above, for \$

by , Disbursing

(Name of disbursing officer.)

(Clerk or agent.)

(Place where located.)

Voucher No. _____

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment for
(State full title of appropriation, using both lines if necessary.)
Public Buildings, 1910

Amount, \$ *599*^{*45*}

IN FAVOR OF

Hampson Fielding Engineering
(Name of payee, using both lines if necessary.)
Company

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

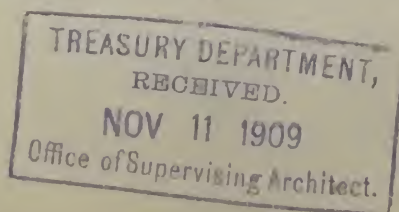
(Name of disbursing officer.)

Disbursing _____
(Clerk or agent.)

(Place where located.)

_____, 190
(Period for which account is rendered.)

2-2014



GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation: Vaults, Safes & Locks for Public Buildings, 1909
(State full title of appropriation.)

THE UNITED STATES,

To J. M. Mossman Co, DR.
(Name of payee.)

Address: 23 Warren St New York N. Y.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Jan 2. Clearing five time locks 500 2500

Check in payment of
voucher (of which this
Memorandum is a part)
has been sent direct to
public creditor by Dis-
bursing Clerk, by order
of the Secretary

TOTAL

2500

Building: U. S. Mint

Location: Denver, Colorado

READ THIS NOTE CAREFULLY.

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ADMINISTRATIVE ACTION.

Account submitted for

Differences as follows:

\$

\$

\$

Amount allowed on voucher

Paid by check No.

, dated

190

, drawn on

, to order of Payee named above, for \$

by

(Name of disbursing officer.)

, Disbursing

(Clerk or agent.)

(Place where located.)

Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Vaults, Safes & Locks for Public
(State full title of appropriation, using both lines if necessary.)

Buildings, 1909

Amount, \$ *25*

IN FAVOR OF

J. M. Mossman Co.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

J. W. Townsend
ACCOUNTS OF

(Name of disbursing officer.)

Clerk

Washington, D. C.
Disbursing

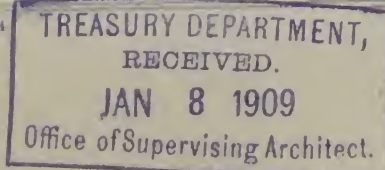
(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

190

2-2014



GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

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13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

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Appropriation: Mint Building, Denver, Colo.
(State full title of appropriation.)

THE UNITED STATES,

To John Gibson, Dr.
(Name of payee)

Address: 125 So. 11th St. Phila Pa
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE.	ITEMS.	UNIT PRICE.			AMOUNT.	
		Dolls.	Cts.	Per—	Dollars.	Cts.
1909						
Jan 2	Painting & Decorating,				18,000	00
	less value of work not completed				12,900	00
					5,100	00
	less 10% retained				510	00
	less payment				2,250	00
					2,340	00

ORIGINAL OF THIS ACCOUNT
REFERRED TO AUDITOR FOR
TREASURY DEPARTMENT, FOR
SETTLEMENT, ON JAN 12 1909

Warrant in payment
of voucher (of which this
Memorandum is a part)
will be sent direct to
TOTAL
public creditor by Treas-
urer, U. S. by order of the
Secretary.

2340 00

Building: U. S. Mint Location: Denver Colo

READ THIS NOTE CAREFULLY.

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ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____
Differences as follows: _____

Amount allowed on voucher _____ \$ _____

Paid by check No. _____, dated _____, 190 _____, drawn on _____

by _____, to order of Payee named above, for \$ _____

(Name of disbursing officer.)

(Clerk or agent.)

(Place where located.)

Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building
(State full title of appropriation, using both lines if necessary.)

Denver Colo.

Amount, \$ *2,340.00*

IN FAVOR OF

John Gibson
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

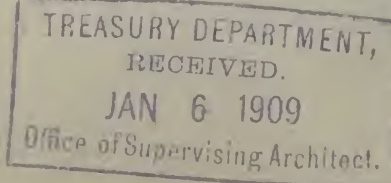
(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

190
(Period for which account is rendered.)

2-2014



GENERAL INSTRUCTIONS.

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2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

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9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

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14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

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16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation: Mint Building Denver, Colorado.
(State full title of appropriation.)

THE UNITED STATES,

To William Duchie, DR.

ADDRESS: Continental Bldg., Denver, Colo.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per-

Dolls.

Cts.

Jan 11	Miscellaneous Charges				3,722 00
	Proposal accepted March 10 1908				100 00
					3,732 00
	Less deduction dated Oct. 7. 1908, \$25.00				
	" " " Jan 7 1909 60.00				85 00
					3,647 00
	Less payments made				299 88
					648 20

ORIGINAL OF THIS ACCOUNT
REFERRED TO AUDITOR FOR
TREASURY DEPARTMENT, FOR
SETTLEMENT, ON 2/5/09

Warrant in payment
of voucher (of which this
Memorandum is a part)
will be sent direct to
public creditor by Treas-
urer, U. S. by order of the
Secretary.

TOTAL

648 20

Building: U. S. Mint Bldg. Location: Denver, Colorado.

READ THIS NOTE CAREFULLY.

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Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

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ADMINISTRATIVE ACTION.

Account submitted for \$

Differences as follows:

\$

Amount allowed on voucher \$

Paid by check No. , dated , 190 , drawn on

to order of Payee named above, for \$

by Disbursing

(Name of disbursing officer.)

(Check or agent.)

(Place where issued.)

1-2011

Voucher No. _____

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building
(State full title of appropriation, using both lines if necessary.)

Denver, Colorado.

Amount, \$ *648 20*

IN FAVOR OF

William Duthie,
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

_____, *190*
(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECEIVED
JAN 14 1909
Supt. Architect.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

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5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

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11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation: *Repairs & Preservation of Public Buildings, 1909*
(State full title of appropriation.)

THE UNITED STATES,

To *Sayre-Newton Lumber Co.*, DR.
(Name of payee.)

ADDRESS:

(Street and number.)

Denver Colo.
(City or town.) (State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

<i>Feb 4</i>	<i>Five (5) panes of plate glass for the enclosure of balcony of Ingot Melting Room as per proposal accepted by Department January 19, 1909</i>						<i>26</i>	<i>50</i>
--------------	---	--	--	--	--	--	-----------	-----------

*Check in payment of
voucher (of which this
Memorandum is a part)
has been sent direct to
public creditor by Dis-
bursing Clerk, order
of the Secretary.*

TOTAL

26 50

Building: U. S. *Mint*

Location: *Denver, Colo.*

READ THIS NOTE CAREFULLY.

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Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for

Differences as follows:

\$

Amount allowed on voucher

\$

\$

Paid by check No.

, dated

, 190

, drawn on

, to order of Payee named above, for \$

by

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

Voucher No.

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Repair & Preservation of
(State full title of appropriation, using both lines if necessary.)

Public Buildings, 1909

Amount, \$2650

IN FAVOR OF

Sayre, Newton Lumber Co.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

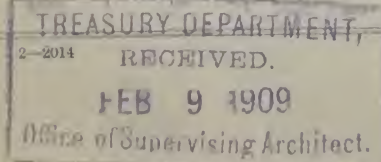
(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

, 190



GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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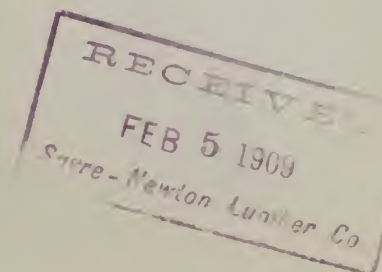
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Appropriation:

Mint Building, Denver, Colorado.
(State full title of appropriation.)

THE UNITED STATES

To

John Gibson

(Name of payee.)

DR.

Address:

125 N. 11th St.

(Street and number.)

Philadelphia, Pa.

(City or town.)

(State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Feb 1 Painting & Decorating

less value of work not completed

Less 10% retained 730.00

payments made 4590.00

18000.00

10700.00

7300.00

5320.00

1980.00

ORIGINAL OF THIS ACCOUNT
REFERRED TO AUDITOR FOR
TREASURY DEPARTMENT FOR
SETTLEMENT, ON 1/8/10

Warrant in payment
of voucher (of which this
Memorandum is a part)
will be sent direct to
public creditor by Treas-
urer, U. S. by order of the

TOTAL

1980.00

Building: U. S. Mint Secretary

Location: Denver, Colorado

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ADMINISTRATIVE ACTION.

Account submitted for

Differences as follows:

\$

\$

\$

Amount allowed on voucher

Paid by check No.

dated

190

drawn on

to order of Payee named above, for \$

by

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building

(State full title of appropriation, using both lines if necessary.)

Denver, Colo

Amount, \$ *1980.00*

IN FAVOR OF

John Gibson

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

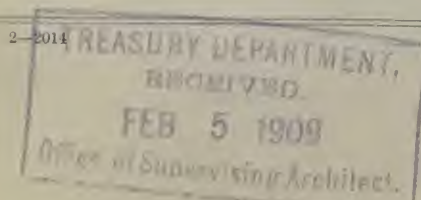
(Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

2-2014



GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

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Form approved by the Comptroller of
the Treasury September 12, 1907.

Appropriation: Mint Building, Denver, Colorado.
(State full title of appropriation.)

THE UNITED STATES

To James A. McGonigle, DR.
(Name of payee.)

ADDRESS: Leavenworth Kansas.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY
OR SERVICE.

1908

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Dec 5	Carving panels for windows and main entrance				4,443 00
	Less value of work not completed				1,821 50
					2,621 50
	Less 30% retained	786.45			
	payments made	555.10			1,341 55
	ORIGINAL OF THIS ACCOUNT REFERRED TO AUDITOR FOR TREASURY DEPARTMENT, FOR SETTLEMENT, ON.....				1,279 95
	Warrant in payment of voucher (of which this Memorandum is a part) will be sent direct to public creditor by Treas- urer, U. S. by order of the Secretary.				
	TOTAL				1,279 95

Building: U. S. Mint Location: Denver, Colo.

READ THIS NOTE CAREFULLY.

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ADMINISTRATIVE ACTION.

Account submitted for \$

Differences as follows:

Amount allowed on voucher \$

Paid by check No. , dated , 190 , drawn on

, to order of Payee named above, for \$

by Disbursing (Name of disbursing officer.) (Clerk or agent.) (Place where located.)

Voucher No. _____

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building

(State full title of appropriation, using both lines if necessary.)

Denver, Colorado

Amount, \$ *1279.95*

IN FAVOR OF

James A. McGoanigle

(Name of payee, using both lines if necessary.)

Leavenworth, Kans.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

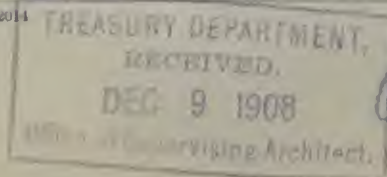
Disbursing (Clerk or agent.)

(Place where located.)

, 190

(Period for which account is rendered.)

2-2014



1. **Form and use.**—This form of voucher will be used for all expenditures except travelling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

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Appropriation: Mint Building, Denver, Colorado.
(State full title of appropriation.)

THE UNITED STATES.

To John Gibson, DR.
(Name of payee.)
ADDRESS: 125 So. 11th St. Denver, Colo.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY
OR SERVICE.
1908

ITEMS.

UNIT PRICE.

AMOUNT.

Dolla.

Cts.

Per—

Dollars.

Cts.

Dec 1	Painting & Decorating				18000 00
	Less value of work not completed				15,500 00
					2,500 00
	Less 10% retained				250 00
	Amount due				2,250 00

ORIGINAL OF THIS ACCOUNT
REFERRED TO AUDITOR FOR
TREASURY DEPARTMENT, FOR
SETTLEMENT, ON DEC 8 1908

Warrant in payment
of voucher (of which this
Memorandum is a part)
will be sent direct to
public creditor by Treas-
urer, U. S. by order of the
Secretary.

TOTAL

2,250 00

Building: U. S. Mint Location: Denver, Colo.

READ THIS NOTE CAREFULLY.

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Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$
Differences as follows: _____

Amount allowed on voucher _____ \$

Paid by check No. _____, dated _____, 190 _____, drawn on _____

to order of Payee named above, for \$ _____

by _____ Disbursing _____
(Name of disbursing officer.) (Clerk or agent.) (Place where located.)

Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building

(State full title of appropriation, using both lines if necessary.)

Denver, Colo

Amount, \$ 2,250 00

IN FAVOR OF

John Gibson

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

, 190

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation: Mint Building
(State full title of appropriation.)

THE UNITED STATES,

To John Gibson, DR.
(Name of payee.)

ADDRESS: 125 So. 11th St. Phila. Pa.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

March 1	Painting & Decorating				18,000.00
	Less value of work not completed				8,075.00
					9,925.00
	Less 10% retained	992.50			
	" payments made	6,570.00			
					7,562.50
					2,362.50

ORIGINAL OF THIS ACCOUNT
REFERRED TO AUDITOR FOR
TREASURY DEPARTMENT, FOR
SETTLEMENT, ON... 3/16/09

Warrant in payment
of voucher (of which this
Memorandum is a part)
will be sent direct to
public creditor by Treas-
urer, U. S. by order of the
Secretary.

TOTAL

2,362.50

Building: U. S. Mint Location: Denver, Colo.

READ THIS NOTE CAREFULLY.

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In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$
Differences as follows: _____

Amount allowed on voucher _____

Paid by check No. _____, dated _____, 190____, drawn on _____

by _____, to order of Payee named above, for \$ _____

by _____, Disbursing _____

(Name of disbursing officer.)

(Clerk or agent.)

(Place where located.)

2-2013

1342

Voucher No. _____

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building, Denver
(State full title of appropriation, using both lines if necessary.)

Colorado.

Amount, \$2,362 50

IN FAVOR OF

John Gibson
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

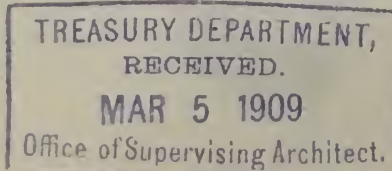
(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

190
(Period for which account is rendered.)

2-2014



GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

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9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

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11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contract under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at the bottom of the voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation: Mint Building, Denver, Colorado.
(State full title of appropriation.)

THE UNITED STATES,

To Van Dorn Iron Works Co, DR.
(Name of payee)

Address: Cleveland, Ohio.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Jan 11 Two locks, eight hinges, including
bolts, discs, attachments, special
tap screws, lock screws, etc 2 27 00

Check in payment of
voucher (of which this
Memorandum is a part)
will be sent direct to

TOTAL public creditor by Dis- 2 27 00
bursing Clerk, by order
of the Secretary.

Voucher to D. C. MAR 15 1909
Memo. returned MAR 18 1909

Building: U. S. Mint Location: Denver, Colorado.

READ THIS NOTE CAREFULLY.

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ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____
Differences as follows: _____

Amount allowed on voucher _____ \$ _____

Paid by check No. _____, dated _____, 190 _____, drawn on _____

_____ to order of Payee named above, for \$ _____

by _____, Disbursing _____
(Name of disbursing officer.) (Clerk or agent.)

(Place where located.) 2-2014

Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building

(State full title of appropriation, using both lines if necessary.)

Denver, Colo

Amount, \$ *227 00*

IN FAVOR OF

Van Dorn Iron Works Co

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

....., 1909
(Period for which account is rendered.)

2-2014

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

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5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

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13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

THE UNITED STATES:

To Hampson Fielding Engineering Co., DR

ADDRESS: 1711 Tremont St. (Street and number.) Denver, Colorado. (City or town.) (State.)

Check in pay
voucher (of which this
Memorandum is a part)
has been sent direct to
public creditor by Dis-
bursing Clerk, by order
of the Secretary. TOTAL

Building: U. S. *Mint* Location: *Denver, Colo.*

READ THIS NOTE CAREFULLY.

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When the Disbursing Agent forwards the Memorandum, it must accompany it and must not be detached. When checks in payment

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$
Differences as follows: _____

Amount allowed on voucher _____ \$_____

Paid by check No. _____, *dated* _____, 190____, *drawn on* _____

_____, to order of Payee named above, for \$_____

by _____, Disbursing _____, _____, _____
(Name of disbursing officer.) (Clerk or agent.) (Place where located.) 2-501

GENERAL INSTRUCTIONS.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

*Mechanical Equipment for
(State full title of appropriation, using both lines if necessary.)
Public Buildings, 1909**Amount, \$1183.93*

IN FAVOR OF

*Hampson Fielding Engineering Co.
(Name of payee, using both lines if necessary.)
Denver.*

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

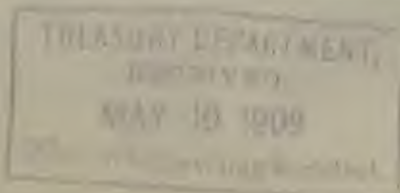
Disbursing

(Clerk or agent.)

(Place where located.)

, 190
(Period for which account is rendered.)

2-2014



1. **Form and use.**—This form of voucher will be used for all expenditures except travelling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

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7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

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12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation:

Mint Building, Denver, Colorado.

(State full title of appropriation.)

THE UNITED STATES,

To John Gibson

(Name of payee.)

, DR.

ADDRESS:

125 So. 11th St.

Philadelphia, Pa.

(Street and number.)

(City or town.)

(State.)

DATE OF DELIVERY
OR SERVICE,

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Apr. 27

Painting & Decorating

Proposal accepted Mar. 15th, 1909

18,000 00

225 00

18,225 00

Less value of work not completed

1,000 00

17,225 00

Less 10% retained 1,722.50

" payments made 11,947.50

13,670 00

Amount due

\$ 3,555 00

Referred to and may 5-09

Warrant in payment
of voucher (of which this
Memorandum is a part)

will be sent direct to
public creditor by Treas-
urer, U. S. by order of the
Secretary.

\$ 3,555 00

TOTAL

3,555.00

Building: U. S.

Location:

READ THIS NOTE CAREFULLY.

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Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for

Differences as follows:

\$

Amount allowed on voucher

\$

Paid by check No.

dated

190 , drawn on

to order of Payee named above, for \$

by

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

Voucher No. _____

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building

(State full title of appropriation, using both lines if necessary.)

Denver, Colo

Amount, \$ 3,555⁰⁰/₁₀₀

IN FAVOR OF

John Gibson

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

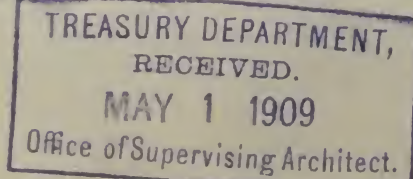
(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

190

2-2014



GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation: **REPAIRS AND PRESERVATION OF PUBLIC BUILDINGS, 1909.**

(State full title of appropriation.)

THE UNITED STATES,

To **Z.E. Moncrieff,** DR.
(Name of payee.)

Address: **213 Continental Building,** **Denver, Colorado.**
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE 1909	ITEMS.	UNIT PRICE			AMOUNT.	
		Dolls.	Cts.	Per—	Dollars.	Cts.
Sept. 10	New Skylights, Ventilating Flues and Doors, Less amount charged to appropriation for Mechanical Equipment of Public Buildings, 1909, Less payments on account,				5,301 00 1,889 00 <u>3,412 00</u> 2,250 00	
TOTAL					1,162 00	

Memorandum in payment
of voucher for repairs and
preservation of public
buildings by Denver,
Col. & ordered of the
Secretary

ORIGINAL OF THIS ACCOUNT
FORWARDED TO AUDITOR FOR
TREASURY DEPARTMENT FOR
RECORD, ON 11/12/09

1,162.00

Building: U. S. **Mint** Location: **Denver, Colorado.**

READ THIS NOTE CAREFULLY.

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Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$
Differences as follows: _____ Custodian.

Amount allowed on voucher _____ \$

Paid by check No. _____, dated _____, 190 _____, drawn on _____

by _____, to order of Payee named above, for \$ _____

(Name of disbursing officer.) Disbursing (Clerk or agent.) (Place where located.)

Denver Colo.
Minib
Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

re and Preservation of
(State full title of appropriation, using both lines if necessary.)

Public Buildings, 1909.

Amount, \$1162.00

IN FAVOR OF

Z. E. Moncrieff
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

190
(Period for which account is rendered.)

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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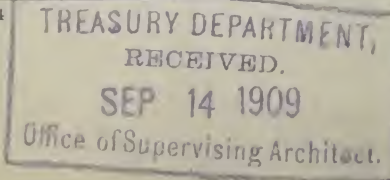
12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



Appropriation: _____ (State full title of appropriation.)

(State full title of appropriation.)

THE UNITED STATES.

To Z. E. Moncrieff, DR.
(Name of payee.)

(Name of payee.)

ADDRESS: 213 Continental Building, Denver, Colorado.
(City or town.)

(City or town.)

(State.)

[illegible]

539.00

ORIGINAL OF THIS ACCOUNT
REFERRED TO AUTH. OFF. FOR
TREASURY DEPARTMENT, FOR
SETTLEMENT, ON 11/12/89

Building: U. S. M i n t Location: Denver, Colorado.

READ THIS NOTE CAREFULLY.

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Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

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ADMINISTRATIVE ACTION.

Account submitted for \$
Differences as follows: Custodian.

Custodian.

Amount allowed on voucher

Paid by check No. _____, *dated* _____, 190_, *drawn on* _____

....., to order of Payee named above, for \$

by _____, Disbursing

(Name of disbursing officer.)

(Clerk or agent.)

(Place where located.)

— 2011

Denver, Colo.,
Mint
Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment of Public
(State full title of appropriation, using both lines if necessary.)

Buildings, 1909.

Amount, \$ **539.**

IN FAVOR OF

Z. E. Moncrieff

(Name of payee, using both lines if necessary.)

Denver, Colorado.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

190
(Period for which account is rendered.)

General use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

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4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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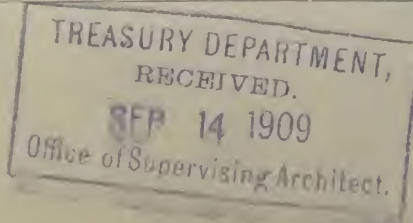
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15. Architects—Tarsney Act.—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



THE MINT OF THE UNITED STATES AT DENVER,

OFFICE OF THE SUPERINTENDENT,

DUPLICATE.

Oct. 15th, 1909.

Messrs. McPhee & McGinnity,

Denver, Colo.

Sirs:-

In accordance with authority from the Supervising Architect of the 12th inst., you are hereby informed of the acceptance of your proposal to furnish the following supplies to this institution:-

2500 lbs.	Collier's S.P. Lead	
50 gals.	boiled linseed oil	
10 "	Berry Bros. Japan	

\$181.25

32.50

9.50

Respectfully,

(Signed) Frank M. Downer,

Custodian.

*Check in payment
of which
has been paid
public by Dis-
bursing Clerk by order
of the Secretary.*

Appropriation: Repairs & Preservation of Public Buildings 1910.
(State full title of appropriation.)

THE UNITED STATES,

To McPhue & McGinnity Co., DR.
(Name of payee.)
Denver, Colorado.
(City or town.) (State.)

ADDRESS: _____
(Street and number.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Oct.	20	2500 lbs. bottles S.P. Lead	7 1/4 lb.	181	25
	50	Gals. Boiled Linseed Oil	65 gal	32	50
	10	" Benz Bros Japan	95 "	9	50

Check in payment
voucher (of which
Statement is a part)
has been sent back to
public building by Dis-
bursing Clerk by order
of the Secretary

TOTAL 22325

Building: U. S. Mint Location: Denver, Colo.

READ THIS NOTE CAREFULLY.

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ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____

Differences as follows: _____

_____ \$ _____

Amount allowed on voucher _____ \$ _____

Paid by check No. _____, dated _____, 190 _____, drawn on _____

_____ to order of Payee named above, for \$ _____

by _____ Disbursing _____

(Name of disbursing officer.)

(Clerk or agent.)

(Place where located.)

2-2014

Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

*Repairs & Preservation of
Public Buildings 1910*

(State full title of appropriation, using both lines if necessary.)

Amount, \$ *2,232.25*

IN FAVOR OF

McPhree & McGinnity Co

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

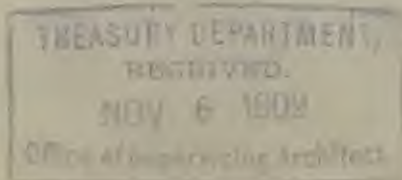
(Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

2-2014



1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation: **MECHANICAL EQUIPMENT FOR PUBLIC BUILDINGS, 1909.**

(State full title of appropriation.)

THE UNITED STATES,

To **Dillon-Box Iron Works Company,** DB.
(Name of payee.)

ADDRESS: **1846 Blake Street** **Denver,** **Colorado.**
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Sept. 21

Additional Ventilators, Etc.,

1,530 75

Deduction (Prop.) September 18, 1909,

20 00

1,510 75

Addition (Prop.) September 18, 1909, chargeable to
appropriation for "Mechanical Equipment for Public
Buildings, 1910",

110 00

Statement in payment
of voucher (of which this
Memorandum is a part)
is sent direct to
public building fund
and is not subject to
audit of this office.

TOTAL 1,620 75

ORIGINAL OF THIS VOUCHER
REFERRED TO
TREASURY DEPARTMENT
SETTLEMENT, ON 9/30/09

Building: U. S. **Mint** Location: **Denver, Colorado.**

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for

Differences as follows:

\$
Custodian.

Amount allowed on voucher

\$

Paid by check No. , dated , 190 , drawn on

by , to order of Payee named above, for \$

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

802 Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment
(State full title of appropriation, using both lines if necessary.)
for Public Buildings, 1909

Amount, \$16,207⁵⁰

IN FAVOR OF

Dillon - Box Iron Works Co.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

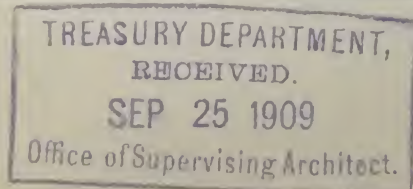
(Name of disbursing officer.)

Disbursing (Clerk or agent.)

(Place where located.)

(Period for which account is rendered.) *190*

2-2014



GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

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5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

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12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$-----." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation: **"MECHANICAL EQUIPMENT FOR PUBLIC BUILDINGS 1909"**
(State full title of appropriation.)

THE UNITED STATES,

To **Dillon-Box Iron Works Co.,** Dr.
(Name of payee.)

ADDRESS: **1846 Blake St.,** **Denver, Colorado.**
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE. 190 9	ITEMS	UNIT PRICE			AMOUNT	
		Dolls.	Cts.	Per-	Dollars.	Cts.
Aug. 11	Additional Ventilators, etc.,				1530	75
	Addition (Proforma) Sept. 18, 1909,				110	00
					1640	75
	Deduction (Proforma) Sept. 18, 1909,				20	00
					\$1620	75
TOTAL					1530	75

(Certification and bill to be completely filled in by payee, or before signature by payee, without alteration or erasure at any time.)

I CERTIFY that the above bill is correct and just and that payment therefor has not been received.

\$ **1530.75**

* {NOT to be signed
in duplicate.}

The Dillon Box Iron Works Co.
by J. M. Dillon Pres.

Building: U. S. **Mint**

Location **Colorado**

Any notations made in spaces provided therefor on the back of this voucher.

I CERTIFY that the above articles have been received by me in good condition, or the service performed as stated; that they were necessary for the public service; that the prices charged are just, reasonable, and in accordance with the agreement, and that they were secured in accordance with Sections **2** and **13** of the methods stated on the reverse hereof.

APPROVED FOR **\$1,530.75**

{Differences, if any,
shown on back.}

Frank M. Bonner
(Signature of officer.)

Assistant Secretary.

(Signature of officer.)

(Official designation.)

Paid by check No. _____, dated _____ 190 , on _____

in favor of _____, for \$ _____

Voucher No. _____

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

*Mechanical Equipment of
Public Buildings, 1909*

Amount, \$ *1530.75*

IN FAVOR OF

*Dillon Box Iron
Works Co.*

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

190
(Period for which account is rendered.)

METHOD OF OR ABSENCE OF ADVERTISING.
(Sec. 3709 of the Revised Statutes.)

1. After advertising in newspapers.
2. After advertising by circular letters sent to *several* dealers and by notices posted in public places.
3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident to advertising.
4. Without advertising, it being impracticable to secure competition because of *

FORM OF AGREEMENT.

(See Remarks, third fold.)

A. Under formal contract dated _____, 190__

B. Under written proposal and acceptance filed: _____

*Proposal accepted
May 27, 1909, on file at
the Department.*
(If with this voucher, so state; if not, indicate where.)

C. Under less formal agreement: _____
(State character.)

INSTRUCTIONS UNDER SECTION 4, ABOVE.

*Among the reasons which may be assigned as making competition impracticable (section 4 on this fold) are the following:

- a. Under a formal contract for construction, there arises a necessity for additional work practicable of performance only by the contractor.
- b. The articles wanted are patented or copyrighted and not on sale by dealers, but by the owners of the patent or copyright or their agents or assigns alone, at a fixed and uniform price.
- c. There is only one dealer within a practicable distance from whom the articles can be obtained.
- d. Prices or rates are fixed by legislation, either Federal, State, or municipal; or by competent regulation.
- e. Previous advertising for the identical purchase has been followed by the receipt of no proposals or only of such as were unreasonable, and under circumstances indicating that further advertising would not alter results.

DIFFERENCES.

(See approval Certificate on face of Voucher.)

Account submitted for _____ \$ _____

Differences as follows: _____

Amount allowed _____ \$ _____

REMARKS.

(See Form of Agreement, second fold.)

A. When an expenditure is incurred under formal contract and bond, approved by the Secretary of the Treasury, insert on the blank line the date of the contract. This information is usually conveyed in Department correspondence, but if in doubt as to the proper date, write for instructions.

B. In the case of proposals submitted to and formally accepted by the Department, state the authority or agreement according to the following form: "Proposal accepted September 26, 1907, on file at the Department." In the case of a proposal accepted by a Custodian or officer, by direct authority from the Department, use the phrase: "Proposal accepted by Custodian (or officer, as the case may be) filed herewith." The substance of such proposal, with date, should appear on the face thereof.

In cases of emergency expenditures, unauthorized, by a Custodian, submitted to the Department for approval, insert "Section XIII, Instructions to Custodians, paragraph 5." Where an officer is authorized by the Department to expend a stipulated sum, for a specific purpose, under public exigency, quote as in the form following: "Department letter dated August 21, 1907."

Appropriation: **"MECHANICAL EQUIPMENT FOR PUBLIC BUILDINGS 1909"**
(State full title of appropriation.)

THE UNITED STATES,

To **Dillon-Box Iron Works Co.,**, DR.
(Name of payee.)

Address: **1846 Blake St.,** **Denver, Colorado.**
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY
OR SERVICE.

190 **9**

ITEMS

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Aug. 11

Additional Ventilators, etc.,

1530 75

TOTAL

1530 75

1530.75

Building: U. S. **Mint** Location **Colorado**

READ THIS NOTE

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a note above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

1,530.75

ADMINISTRATIVE ACTION.

Account submitted for _____ \$

Differences as follows: _____

Amount allowed on voucher _____ \$

Paid by check No. _____, dated _____, 190 _____, drawn on _____

by _____, to order of Payee named above, for \$ _____

by _____, Disbursing _____
(Name of disbursing officer.) (Clerk or agent.) (Place where located.)

Voucher No. **3409**

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

*Mechanical Equipment
of Public Buildings, 1909.*

Amount, \$ *1,530.75*

IN FAVOR OF

Dillon Box Iron Works Co.

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

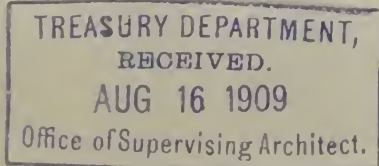
Disbursing

(Clerk or agent.)

(Place where located.)

, 190*9*
(Period for which account is rendered.)

2-2014



1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

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Appropriation:

Repairs & Preservation of Public Buildings, 1910.
(State full title of appropriation.)

THE UNITED STATES,

To *McMurry Mfg Co*
(Name of payee.)

DR.

Address:

(Street and number.)

(City or town.)

(State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Nov 13	600 yds Unbleached cloth Aurora	25 yd	150 00
	100 lb. Whiting	1 1/2 lb.	1 50
	100 " Dry J. F. L. S. Ochre	3 1/4 "	3 25
	100 Gals Turpentine	70 gal	70 00
	4-12 1/2 lb. cans J. F. L. S. Ochre in Oil	6 lb.	3 00
	25 lb. No. 1 Gelatine Glue	19 "	4 75
	4 No. 25 O. K. R. S. Brushes	105 each	4 20
	2 " 8 Okatka Skinners	2 25 "	4 50

Check in payment of
voucher (of which this
Memorandum is a part)
has been sent direct to
public creditor by Dis-
bursing Clerk by order
of the Secretary.

TOTAL

241 20

Building: U. S. *Mint* Location: *Denver, Colo.*

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

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ADMINISTRATIVE ACTION.

Account submitted for _____ \$
Differences as follows: _____ \$
_____ \$

Amount allowed on voucher _____ \$

Paid by check No. _____, dated _____, 190 _____, drawn on _____, to order of Payee named above, for \$ _____

by _____, Disbursing _____
(Name of disbursing officer.) (Clerk or agent.)

(Place where located.)

Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

2083
Repairs & Preservation of
(State full title of appropriation, using both lines if necessary.)

Public Buildings 1910

Amount, \$ *241.20*

IN FAVOR OF

The McMurry Mfg. Co.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

J. W. Townsend Disbursing
(Clerk or agent.)

(Place where located.)

Washington, D. C., 190
(When account is rendered.)

2-2014

1. **Form and use.**—This form of voucher will be used for all expenditures except travelling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

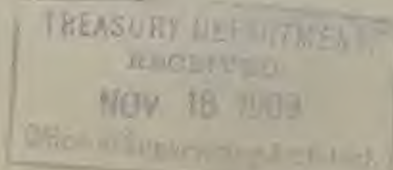
12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



Appropriation:

Mint Building Denver, Colo.

(State full title of appropriation.)

THE UNITED STATES,

To

Grohn Decorating Co.

(Name of payee.)

DR.

ADDRESS:

(Street and number.)

(City or town.)

Joliet,

Illinois

(State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Sept 16

Painting walls of certain office rooms

1490 00

Check in payment of
 voucher (of which this
 Memorandum is a part)
 will be sent direct to
 public creditor by Dis-
 bursing Clerk, by order
 of the Secretary.

TOTAL

1490 00

Building: U. S.

Mint

Location:

Denver, Colorado

READ THIS NOTE CAREFULLY.

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Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for

Differences as follows:

\$

Amount allowed on voucher

\$

Paid by check No.

, dated

190

, drawn on

by

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building

(State full title of appropriation, using both lines if necessary.)

Denver, Colo.

Amount, \$ 1490.

IN FAVOR OF

Grohne Decorating Co.

(Name of payee, using both lines if necessary.)

Joliet, Ills.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

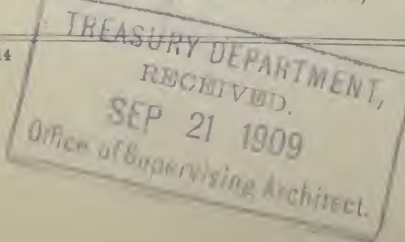
(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

190

2-2014



1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of statements from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

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13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$-----" The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation:

Repair & Preservation of Public Buildings, 1909.
(State full title of appropriation.)

THE UNITED STATES

To

G. E. Moncrieff

DR.

ADDRESS:

2136 Commercial Bldg

(Street and number.)

Denver, Colorado

(City or town.)

(State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Aug 2 New Skylights, Ventilating Flues and
Doors, Etc.

5,301.00

Less amount charged to appropriation
for Mechanical Equipment of Public
Buildings, 1909.

1,889.00

3,412.00

Less value of work not completed

912.00

2,500.00

Less 10% retained \$ 250.00

" payments made on acct. 1,215.00

1,465.00

1,035.00

Check in payment of
voucher (of which this
Memorandum is a part)
has been sent direct to
public creditor by Dis-
bursing Clerk, by order
of the Secretary

TOTAL

1035.00

Building: U. S. Mint

Location: Denver, Colorado

READ THIS NOTE CAREFULLY.

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Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for

\$

Differences as follows:

\$

Amount allowed on voucher

\$

Paid by check No.

dated

190

drawn on

to order of Payee named above, for \$

by

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

2133

Voucher No. _____

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

*Repairs & Preservation of
Public Buildings, 1909.*

Amount, \$1035⁰⁰/₁₀₀

IN FAVOR OF

J. E. Moncniell
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.) 190

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarnsey Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



Appropriation: **MECHANICAL EQUIPMENT OF PUBLIC BUILDINGS - 1909.**
(State full title of appropriation.)

THE UNITED STATES,

To **Z. E. MONCRIEFF**, DR.
(Name of payee.)

ADDRESS: **213 Continental Building,** **Denver,** **Colo.**
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE.	ITEMS.	UNIT PRICE.			AMOUNT.	
		Dolls.	Cts.	Per—	Dollars.	Cts.
190 9						
Aug. 5	New Skylights, Ventilating Flues, and Doors, etc.				5,301.00	
	Less amount charged to appropriation for Repairs and Preservation of Public Buildings, 1909,				3,412 00	
					1,889 00	
	Less Value of Work not completed				389 00	
					1,500 00	
	Less 10% retained				150 00	
	Amount due—				1,350 00	
	<i>Check in payment of voucher (of which this Memorandum is a part) has been sent direct to public creditor by Dis- bursing Clerk, by order of the Secretary.</i>					
					1,350 00	

1,350.00

Building: **U. S. Mint Building** Location: **Denver, Colorado**

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____

Differences as follows: _____ \$ _____

_____ \$ _____

_____ \$ _____

Amount allowed on voucher _____ \$ _____

_____ \$ _____

Paid by check No. _____, dated _____, 190 _____, drawn on _____

_____ to order of Payee named above, for \$ _____

by _____, Disbursing _____

(Name of disbursing officer.)

(Clerk or agent.)

(Place where located.)

2136

Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

*Mechanical Equipment
of Public Buildings*

(State full title of appropriation, using both lines if necessary.)

Amount, \$1350 ⁰⁰/₁₀₀

IN FAVOR OF

G. E. Moncrieff

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.) 190

2-2014

1. **Form and use.**—This form of voucher will be used for all expenditures except travelling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



Appropriation: Mint Building, Denver, Colorado,
(State full title of appropriation.)

THE UNITED STATES,

To The McMurtrie Manufacturing Company, DR.
(Name of payee.)

ADDRESS: Denver, Colorado.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY
OR SERVICE,

190 9

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Aug. 2

700# Hallack Strictly Pure Lead

7 25 50 75

35 gal. Turpentine

61 21 35

15 " Boiled Linseed Oil

68 10 20

25# Whiting

01 1/2 38

1-5 gal. Western Preservative Varnish

1 90 9 50

2-#30 O.K. Brushes-Rubber Set

1 35 2 70

3 - #25 " " " "

1 06 3 18

5# Drop Black in Oil

17 85

1# Prussian Blue "

40 40

5# Burnt Umber " "

14 70

5# L. Chrome Green "

16 80

5# Venetian Red "

09 45

1 - 12 1/2# J.F.L.S. Ochre in oil

06 75

4# M. Ch. Yellow

22 88

AUG 18 1909

Voucher to D. C.

Memo. returned AUG-20 1909

102.89

Total will be sent direct to

\$102 89

public creditor by Dis-
bursing Clerk, by order
of the Secretary.

Building: U. S. Mint

Location: Denver, Colorado.

READ THIS NOTE CAREFULLY.

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Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.
In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for

Differences as follows:

\$

\$

\$

Amount allowed on voucher

Paid by check No.

dated

190 , drawn on

, to order of Payee named above, for \$

by

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building, Denver,
(State full title of appropriation, using both lines if necessary.)
Colorado

Amount, \$ *102*^{*89*}

IN FAVOR OF

Mc Murtry Mfg Co.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.) *190*

2-2014

GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

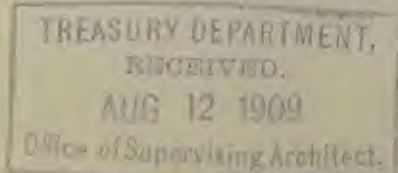
12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



Appropriation:

Mint Building, Denver, Colorado.

(State full title of appropriation.)

THE UNITED STATES,

To

Joshua Dwyer Good Company, Dr.

(Name of firm.)

Address:

(Street and number.)

Denver,

(City or town.)

Colorado.

(State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS

UNIT PRICE.

AMOUNT.

Dolla.

Cts.

Per—

Dollars.

Cts.

Aug 2 225 yards Sheting

25 yd

56 25

Check in payment of
voucher (of which this
Memorandum is a part)
will be sent direct to
public creditor by Dis-
bursing Clerk, by order
of the Secretary.

AUG 18 1909

Voucher to D. C.

AUG 20 1909

Memo. returned

TOTAL

56 25

Building: U. S. Mint

Location: Denver, Colorado.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Comptroller and others interested.

ADMINISTRATIVE ACTION.

Account submitted for

Differences as follows:

\$

Amount allowed on voucher

\$

\$

Paid by check No.

, dated

190

, drawn on

, to order of Payee named above, for \$

by

(Name of disbursing officer.)

, Disbursing

(Clerk or agent.)

(Place where located.)

Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building, Denver,
(State full title of appropriation, using both lines if necessary.)
Colorado

Amount, \$ 5625

IN FAVOR OF

Joslin Dry Goods Co.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

190
(Period for which account is rendered.)

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

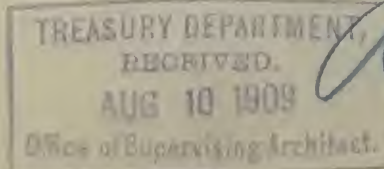
12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



Appropriation: Mint Building, Denver, Colorado,

(State full title of appropriation.)

THE UNITED STATES,

To James A. McGonigle, DR.

(Name of payee.)

ADDRESS: Leavenworth, Kansas.

(Street and number.)

(City or town.)

(State.)

DATE OF DELIVERY
OR SERVICE.

190 9

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

Apr. 27

Carving panels over windows and main
entrance.

4,443 00

Less payments made

2,690.10

Amount due

\$ 1,752.90

JUN 9 1909

Voucher to D. C.

JUN 16 1909

Memo. returned

Check in payment of
voucher (of which this
Memorandum is a part)
will be sent direct to
public creditor by Dis-
bursing Clerk, by order
of the Secretary.

TOTAL

\$ 1,752 90

1,752.90

Building: U. S.

Location:

READ THIS NOTE CAREFULLY.

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ADMINISTRATIVE ACTION.

Account submitted for

\$

Differences as follows:

\$

Amount allowed on voucher

\$

Paid by check No.

dated

190

drawn on

to order of Payee named above, for \$

by

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

1376

Voucher No. _____

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building
(State full title of appropriation, using both lines if necessary.)
Denver, Colo

Amount, \$ *1752*⁹⁰

IN FAVOR OF

James A. McGonigle,
(Name of payee, using both lines if necessary.)
Leavenworth, Kans.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing _____
(Clerk or agent.)

(Place where located.)

_____, 190
(Period for which account is rendered.)

GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except travelling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

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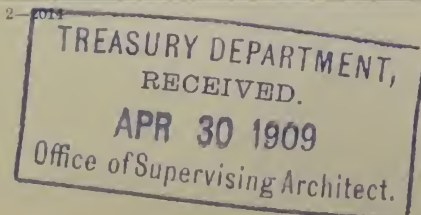
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14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



Appropriation: Mint Building, Denver, Colo.
(State for time of appropriation.)

THE UNITED STATES,

To John Gibson, DR.
(Name of payee.)

Address: 125 So 11th St., Philadelphia Pa.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

May 22	Painting & Decorating Proposal accepted March 15, 1909				1800000	
					22500	
					1822500	
	Less payments made				1550250	
	Amount due —				272250	

JUN 9 1909

Voucher to D. C. _____

Memo. returned JUN 16 1909

Check in payment of
voucher (of which this
Memorandum is a part)
will be sent direct to
public creditor by Dis-
bursing Clerk, by order
of the Secretary.

TOTAL

2722 50

Building: U. S. Mint Location: Denver, Colo.

READ THIS NOTE CAREFULLY.

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Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____

Differences as follows: _____

Amount allowed on voucher _____ \$ _____

Paid by check No. _____, dated _____, 190____, drawn on _____

by _____, to order of Payee named above, for \$ _____

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

6883

Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building
(State full title of appropriation, using both lines if necessary.)

Denver, Colo.

Amount, \$ *2722.50*

IN FAVOR OF

John Gibson
(Name of payee, using both lines if necessary.)
Phila. Pa.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

, 190
(Period for which account is rendered.)

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

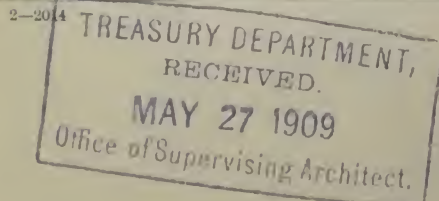
12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



Appropriation: Mint Building, Denver, Colo.
(State full title of appropriation.)

THE UNITED STATES,

To James A. McGonigle, DR.
(Name of payee.)

Address: Leavenworth Kansas.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE.	ITEMS.	UNIT PRICE.			AMOUNT.	
		Dolls.	Cts.	Per—	Dollars.	Cts.
1909						
Feb 2	Carving panels over windows and main entrance				4,443	00
	less value of work not completed				600	00
					3,843	00
	less 30% retained				1,152	90
	" payments made				2,987	95
	Amount Due				855	05

Warrant in payment
of voucher (of which this
Memorandum is a part)
will be sent direct to
public creditor by Treas-
urer, U. S. by order of the
Secretary.

ORIGINAL OF THIS ACCOUNT
REFERRED TO AUDITOR FOR
TREASURY DEPARTMENT, FOR
SETTLEMENT, ON 2/17/09

TOTAL

855 05

Building: U. S. Mint Location: Denver Colo.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for \$
Differences as follows:

Amount allowed on voucher \$

Paid by check No. , dated , 190 , drawn on

by , to order of Payee named above, for \$

(Name of disbursing officer.)

(Clerk or agent.)

(Place where located.)

Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building

(State full title of appropriation, using both lines if necessary.)

Denver, Colorado

Amount, \$ *855.05*

IN FAVOR OF

James A. McGonigle

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

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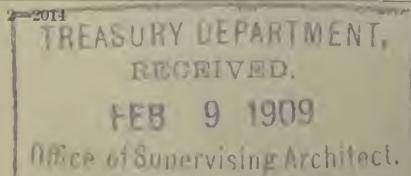
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13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

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Appropriation:

THE UNITED STATES.

To The Colorado Paintings and Mast Co., DR.

ADDRESS:

DATE OF DELIVERY OR SERVICE.		ITEMS.	UNIT PRICE.			AMOUNT.	
			Dolls.	Cts.	Per—	Dollars.	Cts.
June 1909	25	Cleaning by means of sandblasting portions of exterior of building				200	00
						TOTAL	200 00

Building : U. S.

Location: Denver, Colorado

READ THIS NOTE CAREFULLY.

Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for

In all cases where the Voucher is forwarded to the Department for *payment* the Memorandum must accompany it and must not be detached. When checks in payment

ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____

Differences as follows:.....

Amount allowed on voucher \$

Paid by check No. _____, *dated* _____, 190____, *drawn on* _____

....., to order of Payee named above, for \$.....

by _____, Disbursing _____, _____
 (Name of disbursing officer.) (Clerk or agent.) (Place where located.) 2-2014

4017

Voucher No. _____

GENERAL INSTRUCTIONS.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Repairs & Preservation of
(State full title of appropriation, using both lines if necessary.)
Public Buildings, 1909
Amount, \$ *200.00*

IN FAVOR OF

Colorado Painting & Sand
(Name of payee, using both lines if necessary.)
Blair Co.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

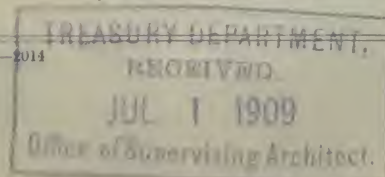
(Name of disbursing officer.)

Disbursing _____
(Clerk or agent.)

(Place where located.)

_____, 190
(Period for which account is rendered.)

2-2014



1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

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Form approved by the Comptroller of
the Treasury September 12, 1907.

Appropriation

THE UNITED STATES

To

ADDRESS:

213

Street and number.

(Name of person.)

DR.

City or town.

(Scat.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS

UNIT PRICE

INDEX.

Dolls.

Cta.

Per—

Dedicated

Cte

	Dolls.	Cts.	Per-	Dollars.	Cts.
June 30 New Sky lights, Ventilating flues and Dows, etc.				5,301	00
Less amount charged to Appropriation for Mechanical Equipment for Public Buildings, 1909				1,889	00
				3,412	00
Less value of work not completed				206	20
				1,350	00
Less 10% retained				135	00
Amount of				1,215	00
Check in payment of					
voucher (of which this					
Memorandum is a part)					
has been sent direct to					
public creditor by Dir					
public creditor by Dir					
Total by order				1,215	00

Amount of
Check in payment of
voucher (of which this
Memorandum is a part)
has been sent direct to
Public creditor by the
Treasury. TOTAL
of the Treasury

Building : U. S.

Mint

Location:

Denver, Colorado

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ADMINISTRATIVE ACTION.

Account submitted for _____

Differences as follows:

Amount allowed on voucher ----- \$

Paid by check No. _____, *dated* _____, 190__ *drawn on* _____

....., to order of Payee named above, for \$

(Name of disbursing officer.)

Clerk or agent.

Place where located:

Voucher No. _____

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Repairs and Preservation of
(State full title of appropriation, using both lines if necessary.)
Public Buildings, 1909.

Amount, \$1215.⁰⁰

IN FAVOR OF

J. E. Moncrieff
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

_____, 190
(Period for which account is rendered.)

TREASURY DEPARTMENT,
RECEIVED.
JUL 6 1909
Office of Supervising Architect.

GENERAL INSTRUCTIONS.

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15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation:

Repairs & Preservation of Public Buildings, 1909.
(State full title of appropriation.)

THE UNITED STATES,

To

Smith & McCallin

DR.

Address:

213 Continental Building

Denver

Colorado.

(Street and number.)

(City or town.)

(State.)

DATE OF DELIVERY
OR SERVICE.

1909

ITEMS.

UNIT PRICE.

AMOUNT.

Dolls.

Cts.

Per—

Dollars.

Cts.

*July 8 Replastering, Coating etc in the
Refinery rooms*

1700 00

TOTAL

1700 00

Building: U. S.

Mint

Location:

Denver, Colo.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for

Differences as follows:

\$

Amount allowed on voucher

\$

Paid by check No.

, dated

190

, drawn on

, to order of Payee named above, for \$

by

(Name of disbursing officer.)

, Disbursing

(Clerk or agent.)

(Place where located.)

6461

Voucher No. _____

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

*Repairs & Preservation
of Public Buildings 1909.*

(State full title of appropriation, using both lines if necessary.)

Amount, \$ *1700.00*

IN FAVOR OF

Smith & McCallie.

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing (Clerk or agent.)

(Place where located.)

190
(Period for which account is rendered.)

2-2014

GENERAL INSTRUCTIONS.

1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. Architects—Tarsney Act.—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



Appropriation: Mint Building Denver, Colo.
(State full title of appropriation.)
THE UNITED STATES, To John Gibson, DR.
(Name of payee)
Address: 125 S. 11th St. Phila. Pa.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE. 1909	ITEMS.	UNIT PRICE.			AMOUNT.	
		Dolls.	Cts.	Per—	Dollars.	Cts.
April 1	Painting & Decorating				18000	00
	Proposal accepted March 15, 1909				22500	
					18225	00
	Less value of work not completed				4950	00
					13275	00
	Less 10% retained	1327	50			
	" payments made	8932	50		10260	00
	Amount due				3015	00

ORIGINAL OF THIS ACCOUNT
REFERRED TO AUDITOR FOR
TREASURY DEPARTMENT FOR
SETTLEMENT, ON 4/14/09

Warrant in payment
of voucher (of which this
Memorandum is a part)
will be sent direct to
public creditor by Treas-
urer, Phil. S. by order of the
Secretary.

Building: U. S. Mint Location: Denver, Colo.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher. Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files. In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____
Differences as follows: _____

Amount allowed on voucher _____

Paid by check No. _____, dated _____, 190 _____, drawn on _____

by _____, to order of Payee named above, for \$ _____

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

6559

Voucher No. _____

GENERAL INSTRUCTIONS.

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building

(State full title of appropriation, using both lines if necessary.)

Denver, Colorado

Amount, \$ 3,015.00

IN FAVOR OF

John Gibson

(Name of payee, using both lines if necessary.)

Philadelphia

For Purchases, and Services other than Personal.

(To be filled in by Disbursing Officer.)

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

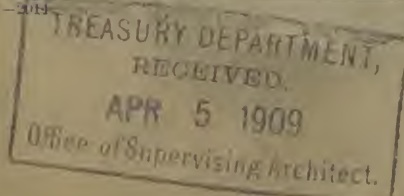
(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

190

2-2013



1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation: Mint Building, Denver, Colo.
 (State full title of appropriation.)

THE UNITED STATES,

To William Duthie, DR.
 (Name of payee.)
 Address: Denver, Colo.
 (Street and number.) (City or town) (State.)

DATE OF DELIVERY OR SERVICE.	ITEMS.	UNIT PRICE.			AMOUNT.	
		Dolls.	Cts.	Per-	Dollars.	Cts.
1908						
March 9	Miscellaneous charges				3,722	00 ✓
	Less value of work not completed				222	20
					1,500	00
	Less 10% retained				150	00
					1,350	00 ✓
<p>Check in payment of voucher (of which this Memorandum is a part) will be sent direct to public creditor by Dis- bursing Clerk, by order of the Secretary.</p>						
<p>Approved Paul O. McGinty Superintendent of Construction</p>						
TOTAL					1350	00

Building: U. S. Mint Location: Denver, Colorado.

READ THIS NOTE CAREFULLY.

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 Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.
 In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____
 Differences as follows: _____

Amount allowed on voucher _____ \$ _____

Paid by check No. _____, dated _____, 190____, drawn on _____
 _____, to order of Payee named above, for \$ _____
 by _____, Disbursing _____
 (Name of disbursing officers) (Clerk or agent.) (Place where located.)

Voucher No. _____

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building
(State full title of appropriation, using both lines if necessary.)

Denver, Colo.

Amount, \$ *1350.00*

IN FAVOR OF

William Duthie
(Name of payee, using both lines if necessary.)

Denver, Colorado

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.) *190*

2-2014

GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$ _____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



(Name of payee.)

N.Y.

(Hiale.)

Check in payment of
voucher (of which this
Memorandum is a part)
will be sent direct to
public creditor by Dis-
bursing Clerk, by order
of the Secretary

TOTAL

50 00

Location: Denver, Colorado.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

Acting Custodian

Differences as follows:

Amount allowed on voucher

, drawn on

, to order of Payee named above, for \$

Disbursing

(Name of disbursing officer.)

(Clerk or agent,)

(Place where located.)

Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Vaults, Safes & Locks for
(State full title of appropriation, using both lines if necessary.)
Public Buildings, 1908

Amount, \$ *50 00*

IN FAVOR OF

J. M. Mossman Co.
(Name of payee, using both lines if necessary.)
New York City

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

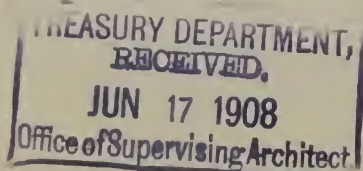
(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.) *190*

2-2014



GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except travelling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation: Mint Building, Denver, Colorado.
(State full title of appropriation.)

THE UNITED STATES,

To William Duthie, DR.
(Name of payee.)

Address: Continental Building Denver, Colorado.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE. 1908	ITEMS.	UNIT PRICE.			AMOUNT.	
		Dolls.	Cts.	Per—	Dollars.	Cts.
May 1	Miscellaneous charges				3,722	00
	Proposal accepted March 10, 1908				10	00
					3,732	00
	Less value of work not completed				400	00
					3,332	00
	Less 10% retained				333	20
	" payments made				1,350	00
	Amount due				1,648	80
Warrant in payment of voucher (of which this Memorandum is a part) will be sent direct to public creditor by Treas- urer, U. S. by order of the Secretary. Original referred to Accounting Officer. MAY 7 1908					1648	80

Building: U. S. Mint Location: Denver, Colorado.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____
Differences as follows: _____

Amount allowed on voucher _____

Paid by check No. _____, dated _____, 190 _____, drawn on _____

by _____, to order of Payee named above, for \$ _____

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

Voucher No. _____

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building Denver,
(State full title of appropriation, using both lines if necessary.)
Colo.

Amount, \$ *1648⁸⁰*

IN FAVOR OF

William Duchie
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

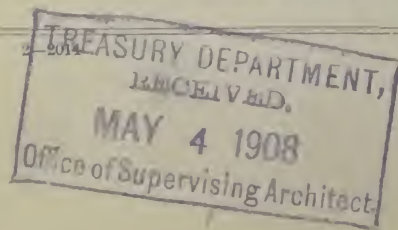
ACCOUNTS OF

(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

_____, 190
(Period for which account is rendered.)



GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

(For Disbursing Officer's use only.)

The United States,

To Otis Elevator Company, Dr.

(Name of payee.)

Address: Opera House Block, Denver, Colo.

(Street and number.)

(City or town.)

(State.)

DATE OF DELIVERY OR SERVICE.	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.	
			Dollars.	Cents.
1907 Jan. 10	<i>Proposed receipted Department letter Dec. 7, 1906.</i>	<i>Labor and materials for furnishing and installing new hoisting and counterweight cables on elevator No. 2, @ \$56.00 each.</i>	112	00
			TOTAL AMOUNT AS SHOWN ON VOUCHER,	
			112	00

*The enclosed check is
in payment of original
of this voucher. This
duplicate to be retained
by Custodian.*

APPROPRIATION: Heating Apparatus for Public Buildings, 1907.
BUILDING: U. S. Mint LOCATION: Denver, Colo.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the voucher.

Disbursing agents for public buildings, when forwarding their accounts, will fill out the three lines below, detach the Memorandum and retain it for their files.

In all cases where the voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____

Differences, as follows: _____

Amount allowed on voucher _____ \$ _____

Paid by check No. _____, dated _____, 190 _____, drawn on _____

_____, to order of Payee named above, for \$ _____

by _____, Disbursing _____

(Name of disbursing officer.)

(Clerk or Agent.)

(Place where located.)

GENERAL INSTRUCTIONS.

1. **FORM AND USE.**—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.

2. **CAPTION.**—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.

3. **BODY OF VOUCHER.**

(a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.

(b) Second column, state date of contract, thus: "Contract dated May 10, 1902;" date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.

(c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.

(d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.

4. **APPROPRIATION.**—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the title, and where this is the case they should be followed.

5. **TITLE OF BUILDING.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.

6. **RECEIPT.**—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

7. **CERTIFICATE.**—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.

8. **BRIEFING.**—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)

9. **LETTERS OF TRANSMITTAL.**—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.

10. **ITEMIZATION.**

(a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.

(b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.

11. **FREIGHT, TELEGRAMS, ETC.**

(a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.

(b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.

(c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.

12. **REIMBURSEMENTS.**—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.

13. **CORRECTION OF ERRORS.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.

14. **ADDITIONS AND DEDUCTIONS.**—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.

15. **DIVISION UNDER APPROPRIATIONS.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

16. **FINAL SETTLEMENTS.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

17. **SUPERINTENDENTS OF CONSTRUCTION.**—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

18. **DISBURSING AGENTS.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)

19. **ARCHITECTS—TARSNEY ACT.**—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$-----." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

20. **SAMPLE VOUCHERS.**—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

The United States,

To James F. Walters, Dr.
(Name of payee.)

Address: 3248 High Street, Denver, Colo.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE.	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.	
			Dollars.	Cents.
1907 May 9	<u>JUN 1 1907</u> "Section XIII Instructions to Custodians"	Repairs to roof gutter and outlets, and clearing same	56	00
<p>Check in payment of voucher for which this Memorandum is part has been sent direct to Custodian, under separ- ate cover. Return Memo- randum for reference purposes.</p>			56	00
TOTAL AMOUNT AS SHOWN ON VOUCHER,			56	00

APPROPRIATION: "Repairs and Preservation of Public Buildings 1907."
BUILDING: U. S. Mint LOCATION: Denver, Colo.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the voucher.

Disbursing agents for public buildings, when forwarding their accounts, will fill out the three lines below, detach the Memorandum and retain it for their files.

In all cases where the voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____
Differences, as follows: _____

Amount allowed on voucher _____ \$ _____

Paid by check No. 302790, dated _____, 190____, drawn on _____

to order of Payee named above, for \$ _____

by Thos. J. Hall, Disbursing _____, (Name of disbursing officer.) (Clerk or Agent.) (Place where located.) 2-2014

GENERAL INSTRUCTIONS.

1. **FORM AND USE.**—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.

2. **CAPTION.**—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.

3. **BODY OF VOUCHER.**

(a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.

(b) Second column, state date of contract, thus: "Contract dated May 10, 1902;" date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.

(c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.

(d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.

4. **APPROPRIATION.**—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.

5. **TITLE OF BUILDING.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.

6. **RECEIPT.**—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

7. **CERTIFICATE.**—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.

8. **BRIEFING.**—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)

9. **LETTERS OF TRANSMITTAL.**—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.

10. **ITEMIZATION.**

(a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.

(b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.

11. **FREIGHT, TELEGRAMS, ETC.**

(a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.

(b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.

(c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.

12. **REIMBURSEMENTS.**—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.

13. **CORRECTION OF ERRORS.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.

14. **ADDITIONS AND DEDUCTIONS.**—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.

15. **DIVISION UNDER APPROPRIATIONS.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

16. **FINAL SETTLEMENTS.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

17. **SUPERINTENDENTS OF CONSTRUCTION.**—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

18. **DISBURSING AGENTS.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)

19. **ARCHITECTS—TARSNEY ACT.**—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$-----." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

20. **SAMPLE VOUCHERS.**—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

(For Disbursing Officer's use only.)

The United States,

To Nock & Garfield, Dr.
(Name of payee.)

Address: 1844 Wazee St., Denver, Colo.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE.	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.	
			Dollars.	Cents.
1907 April 20		Proposal accepted furnishing and delivering the December 27, 1906. machinery and material for a freight Elevator	1,885	00
		Check in payment of voucher (of which this Memorandum is a part) has been sent direct to public creditor by Dis- bursing Clerk, by order of the Secretary.		
		TOTAL AMOUNT AS SHOWN ON VOUCHER,	1,885	00

APPROPRIATION: " Mint Building, Denver, Colo. "
BUILDING: U. S. Mint LOCATION: Denver, Colo.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the voucher.

Disbursing agents for public buildings, when forwarding their accounts, will fill out the three lines below, detach the Memorandum and retain it for their files.

In all cases where the voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$-

Differences, as follows: _____

Amount allowed on voucher _____ \$-

Paid by check No. _____, dated _____, 1907, drawn on _____

to order of Payee named above, for \$-

(Name of disbursing officer.) _____, Disbursing _____, (Clerk or Agent.) _____, (Place where located.) _____ 2-1914

1907
MAY 17

GENERAL INSTRUCTIONS.

1. **FORM AND USE.**—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.

2. **CAPTION.**—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.

3. **BODY OF VOUCHER.**

(a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.

(b) Second column, state date of contract, thus: "Contract dated May 10, 1902;" date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.

(c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.

(d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.

4. **APPROPRIATION.**—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.

5. **TITLE OF BUILDING.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.

6. **RECEIPT.**—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

7. **CERTIFICATE.**—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.

8. **BRIEFING.**—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)

9. **LETTERS OF TRANSMITTAL.**—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.

10. **ITEMIZATION.**

(a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.

(b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.

11. **FREIGHT, TELEGRAMS, ETC.**

(a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.

(b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.

(c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.

12. **REIMBURSEMENTS.**—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.

13. **CORRECTION OF ERRORS.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.

14. **ADDITIONS AND DEDUCTIONS.**—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.

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each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

16. **FINAL SETTLEMENTS.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

17. **SUPERINTENDENTS OF CONSTRUCTION.**—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

18. **DISBURSING AGENTS.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)

19. **ARCHITECTS—TARSNEY ACT.**—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$-----." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

20. **SAMPLE VOUCHERS.**—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

(For Disbursing Officer's use only.)

The United States,

To The J. M. Mossman, Dr.
(Name of payee.)

Address: 23 Warren Street, New York, N.Y.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE.		AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.	
				Dollars.	Cents.
1907	June 25	Proposal accepted July 13, 1906.	Cleaning and repairing five tune locks on vaults @ \$10. per lock	50	00
		Prop			
TOTAL AMOUNT AS SHOWN ON VOUCHER.				50	00

APPROPRIATION: "Vaults, Safes & Locks for Public Buildings, 1907"
BUILDING: U. S. Mint LOCATION: Denver, Colo

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. **Make a** literal transcript above of the account shown on the voucher.

Disbursing agents for public buildings, when forwarding their accounts, will fill out the three lines below, detach the Memorandum and retain it for their files.

In all cases where the voucher is forwarded to the Department for *payment* the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for ----- \$-----

Differences, as follows: -----

Amount allowed on voucher ----- \$

Paid by check No. 376010, dated July 6, 1907, drawn on _____

Chicago, to order of Payee named above, for \$

by John G. Webb, Disbursing Clerk,
(Name of disbursing officer.) (Clerk or Agent.) (Place where located.) 2-2014

GENERAL INSTRUCTIONS.

1. **FORM AND USE.**—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.

2. **CAPTION.**—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.

3. **BODY OF VOUCHER.**

(a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.

(b) Second column, state date of contract, thus: "Contract dated May 10, 1902;" date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.

(c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.

(d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.

4. **APPROPRIATION.**—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.

5. **TITLE OF BUILDING.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.

6. **RECEIPT.**—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

7. **CERTIFICATE.**—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.

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9. **LETTERS OF TRANSMITTAL.**—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.

10. **ITEMIZATION.**

(a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.

(b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.

11. **FREIGHT, TELEGRAMS, ETC.**

(a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.

(b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.

(c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.

12. **REIMBURSEMENTS.**—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.

13. **CORRECTION OF ERRORS.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.

14. **ADDITIONS AND DEDUCTIONS.**—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.

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each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

16. **FINAL SETTLEMENTS.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

17. **SUPERINTENDENTS OF CONSTRUCTION.**—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

18. **DISBURSING AGENTS.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)

19. **ARCHITECTS—TARSNEY ACT.**—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$-----" The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

20. **SAMPLE VOUCHERS.**—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

The United States,

To Hinchman-Renton Fireproofing Co., Dr.
(Name of payee.)

Address: 1815 Arapahoe St., Denver, Colo.
(Street and number.) (City or town.) (State.)

(For Disbursing Officer's use only.)

DATE OF DELIVERY OR SERVICE.	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.	
			Dollars.	Cents.
1907 Aug 22	Contract dated Proposal accepted July 16, 1907.	Reconstructing floor of refinery melting room	2350	00
<p>Check in payment of voucher (of which this Memorandum is part) has been sent direct to Custodian, under separ- ate cover. Retain Mem- orandum for reference purposes.</p> <p><i>Forwarded to Treasury Dept. Oct 1, 1907.</i></p>			TOTAL AMOUNT AS SHOWN ON VOUCHER, 2350 00	

APPROPRIATION: "Repairs and Preservation Public Buildings, 1908."
BUILDING: U. S. Mint LOCATION: Denver, Colo.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the voucher.

Disbursing agents for public buildings, when forwarding their accounts, will fill out the three lines below, detach the Memorandum and retain it for their files.

In all cases where the voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____
Differences, as follows: _____

Amount allowed on voucher _____ \$ _____

Paid by check No. _____, dated _____, 190 _____, drawn on _____
to order of Payee named above, for \$ _____

by _____, Disbursing _____
(Name of disbursing officer.) (Clerk or Agent.) (Place where located.)

GENERAL INSTRUCTIONS.

1. **FORM AND USE.**—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.

2. **CAPTION.**—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.

3. **BODY OF VOUCHER.**

(a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.

(b) Second column, state date of contract, thus: "Contract dated May 10, 1902;" date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.

(c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.

(d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.

4. **APPROPRIATION.**—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.

5. **TITLE OF BUILDING.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.

6. **RECEIPT.**—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

7. **CERTIFICATE.**—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.

8. **BRIEFING.**—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)

9. **LETTERS OF TRANSMITTAL.**—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.

10. **ITEMIZATION.**

(a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.

(b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.

11. **FREIGHT, TELEGRAMS, ETC.**

(a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.

(b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.

(c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.

12. **REIMBURSEMENTS.**—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.

13. **CORRECTION OF ERRORS.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.

14. **ADDITIONS AND DEDUCTIONS.**—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.

15. **DIVISION UNDER APPROPRIATIONS.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

16. **FINAL SETTLEMENTS.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

17. **SUPERINTENDENTS OF CONSTRUCTION.**—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

18. **DISBURSING AGENTS.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)

19. **ARCHITECTS—TAMMANY ACT.**—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$-----." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

20. **SAMPLE VOUCHERS.**—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

(For Disbursing Officer's use only.)

The United States,

To James A. McGonigle Dr.
(Name of payee.)

Address: Leavenworth, Kansas
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE.	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.	
			Dollars.	Cents.
1907 Sept. 30	Contract dated May 18, 1907	Carving panels over main entrance and windows less value of work not completed Less 30% retained Amount due	1,443 396 476 112 333	00 00 00 80 20
Check in payment of voucher (of which this Memorandum is a part) has been sent direct to public creditor by Dis- bursing Clerk, by order of the Secretary.			333	20
TOTAL AMOUNT AS SHOWN ON VOUCHER,			333	20

APPROPRIATION: " Mint Building, Denver, Colorado "
BUILDING: U. S. Mint LOCATION: Denver, Colo.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the voucher.
Disbursing agents for public buildings, when forwarding their accounts, will fill out the three lines below, detach the Memorandum and retain it for their files.
In all cases where the voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____

Differences, as follows: _____

_____ \$ _____

_____ \$ _____

Amount allowed on voucher _____ \$ _____

Paid by check No. _____, dated _____, 190 _____, drawn on _____

_____ to order of Payee named above, for \$ _____

by _____, Disbursing _____

(Name of disbursing officer.)

(Clerk or Agent.)

(Place where located.)

GENERAL INSTRUCTIONS.

1. **FORM AND USE.**—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.

2. **CAPTION.**—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.

3. **BODY OF VOUCHER.**

(a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.

(b) Second column, state date of contract, thus: "Contract dated May 10, 1902;" date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.

(c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.

(d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.

4. **APPROPRIATION.**—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.

5. **TITLE OF BUILDING.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.

6. **RECEIPT.**—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

7. **CERTIFICATE.**—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.

8. **BRIEFING.**—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)

9. **LETTERS OF TRANSMITTAL.**—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.

10. **ITEMIZATION.**

(a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.

(b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.

11. **FREIGHT, TELEGRAMS, ETC.**

(a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.

(b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.

(c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.

12. **REIMBURSEMENTS.**—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.

13. **CORRECTION OF ERRORS.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.

14. **ADDITIONS AND DEDUCTIONS.**—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.

15. **DIVISION UNDER APPROPRIATIONS.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

16. **FINAL SETTLEMENTS.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

17. **SUPERINTENDENTS OF CONSTRUCTION.**—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

18. **DISBURSING AGENTS.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)

19. **ARCHITECTS—TAKESNEY ACT.**—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$-----." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

20. **SAMPLE VOUCHERS.**—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

Appropriation: *Mint Building, Denver, Colo.*
(State full title of appropriation.)

THE UNITED STATES,

To *James A. McGonigle* DR.
(Name of payee.)

Address:

(Street and number.)

(City or town.)

(State.)

DATE OF DELIVERY
OR SERVICE.

ITEMS.

UNIT PRICE.

AMOUNT.

Dolla.

Cts.

Per—

Dollars.

Cts.

1907

Nov. 7

2 *Carving panels over main entrance
and windows*

4,443 00

Less value of work not completed

3,650 00

793 00

Less 30% retained 237.90

" payments made 333.20

571 10

Amount due

221 90

*Check in payment of
voucher (of which this
Memorandum is a part)
has been sent direct to
public creditor by Dis-
bursing Clerk, by order
of the Secretary.*

TOTAL

221 90

Building: U. S.

Mint

Location:

Denver, Colo.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for

\$

Differences as follows:

\$

\$

Amount allowed on voucher

Paid by check No.

, dated

, 190

, drawn on

, to order of Payee named above, for \$

by

(Name of disbursing officer.)

, Disbursing

(Clerk or agent.)

(Place where located.)

2-2014

NOV 18 1907

Voucher No.

GENERAL INSTRUCTIONS.

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building
(State full title of appropriation, using both lines if necessary.)
Denver, Colo.

Amount, \$ *221.90*

IN FAVOR OF

James A McGonigle
(Name of payee, using both lines if necessary.)
Leavenworth, Kansas

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

, 190

2-2014



1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal travelling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Appropriation: *Mechanical Equipment for Public Buildings, 1906.*
(State full title of appropriation.)

THE UNITED STATES,

To: *Hampson Fielding Engineering Co. DR.*
(Name of contractor.)

Address: *1711 Locmont St. Denver Colo.*
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY
OR SERVICE

1908

ITEMS.

UNIT PRICE.

AMOUNT.

Dolla.

Cts.

Per—

Dollars.

Cts.

Dec 17	One Steam Driven Air Compressor, Lead lined pipe and fittings, &c less one half contract price which is withheld pending satisfactory test &c Amount due							2367	86
								1183	93
								1183	93

*Check in payment of
voucher for amount of
Memorandum
has been sent to
public auditor
Enclosing Check
of the Secretary*

TOTAL

1183 93

Building: U. S. *Mint*

Location: *Denver, Colo.*

READ THIS NOTE CAREFULLY.

Implicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for _____ \$ _____
Differences as follows: _____

Amount allowed on voucher _____ \$ _____

Paid by check No. _____, dated _____, 190____, drawn on _____
to order of Payee named above, for \$ _____

by _____, Disbursing _____
(Name of disbursing officer.) (Clerk or agent.)

(Place where located.) 3-5011

Voucher No. _____

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment
(State full title of appropriation, using both lines if necessary.)
for Public Buildings, 1909

Amount, \$1183.93

IN FAVOR OF

Hampson Fielding
(Name of payee, using both lines if necessary.)
Engineering Co.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

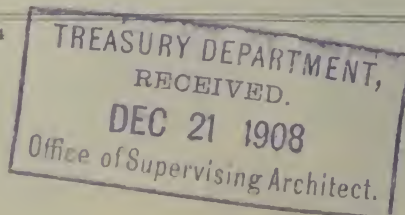
(Name of disbursing officer.)

Disbursing
(Clerk or agent.)

(Place where located.)

_____, 190
(Period for which account is rendered.)

2-2014



GENERAL INSTRUCTIONS.

1. **Form and use.**—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. **Certificates.**—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. **Briefing.**—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. **Letters of transmittal.**—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. **Itemization.**—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. **Reimbursements.**—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the fact should be set out in the vouchers.

9. **Correction of errors.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. **Additions and deductions.**—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. **Division under appropriations.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. **Final settlements.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. **Superintendents of construction.**—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. **Disbursing agents.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. **Architects—Tarsney Act.**—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$-----." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. **Sample vouchers.**—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

The United States.

to J. M. Mosman Co.
(Name of payee.)

Dr

Address: 23 Maroon Street, New York, N. Y.

APPROPRIATION: "Vaults, Safes & Locks for Public Buildings, 1906."
BUILDING: U. S. Mint LOCATION: Denver, 606

In all cases where the voucher is forwarded to the Department for *payment* the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested.

Account submitted for _____ \$ _____
Differences, as follows: _____

Amount allowed on voucher

Paid by check No. 279859, dated _____, 190_, drawn on Assault

Treasurer Chicago, to order of Payee named above, for \$ 30.00

Thos. J. Hobbs. , District Clerk Washington, D.C.
(Clerk or Agent.) (Place where located.) 2-2014

GENERAL INSTRUCTIONS.

1. **FORM AND USE.**—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.

2. **CAPTION.**—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.

3. **BODY OF VOUCHER.**

(a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.

(b) Second column, state date of contract, thus: "Contract dated May 10, 1902;" date of acceptance of proposal, "Proposal accepted Sept. 20, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized by a Custodian, insert "Section 13, Instructions to Custodians, 1902," otherwise, leave blank.

(c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.

(d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.

4. **APPROPRIATION.**—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.

5. **TITLE OF BUILDING.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.

6. **RECEIPT.**—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

7. **CERTIFICATE.**—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.

8. **BRIEFING.**—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)

9. **LETTERS OF TRANSMITTAL.**—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.

10. **ITEMIZATION.**

(a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.

(b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.

11. **FREIGHT, TELEGRAMS, ETC.**

(a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.

(b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.

(c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.

12. **REIMBURSEMENTS.**—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.

13. **CORRECTION OF ERRORS.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.

14. **ADDITIONS AND DEDUCTIONS.**—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.

15. **DIVISION UNDER APPROPRIATIONS.**—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

16. **FINAL SETTLEMENTS.**—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

17. **SUPERINTENDENTS OF CONSTRUCTION.**—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

18. **DISBURSING AGENTS.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)

19. **ARCHITECTS—TARKNEY ACT.**—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$-----." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

20. **SAMPLE VOUCHERS.**—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

(For Disbursing Officer's use only.)

The United States,

To *United States Safe Company*, Dr.
(Name of payee.)

Address: *Elizabeth*, Pa.
(Street and number.) (City or town.) (State.)

DATE OF DELIVERY OR SERVICE.	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.	
			Dollars.	Cents.
1906 Aug. 27	Proposal accepted April 6, 1906.	One Shell Safe	110	50
TOTAL AMOUNT AS SHOWN ON VOUCHER,			110	50

*The enclosed Check is
in payment of original
of this Voucher. This
duplicate to be retained
by Custodian.*

APPROPRIATION: "Vaults, Safes, Locks for Public Buildings 1906."
BUILDING: U. S. Mint LOCATION: Denver, Colo.

READ THIS NOTE CAREFULLY

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the voucher.

Disbursing agents for public buildings, when forwarding their accounts, will fill out the three lines below, detach the Memorandum and retain it for their files.

In all cases where the voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for \$

Differences, as follows:

Amount allowed on voucher \$

Paid by check No. , dated , 190 , drawn on

, to order of Payee named above, for \$

by , Disbursing (Name of disbursing officer.) (Clerk or Agent.) (Place where located.)

GENERAL INSTRUCTIONS.

1. **FORM AND USE.**—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.

2. **CAPTION.**—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.

3. **BODY OF VOUCHER.**

(a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.

(b) Second column, state date of contract, thus: "Contract dated May 10, 1902;" date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.

(c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.

(d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.

4. **APPROPRIATION.**—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.

5. **TITLE OF BUILDING.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.

6. **RECEIPT.**—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

7. **CERTIFICATE.**—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.

8. **BRIEFING.**—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)

9. **LETTERS OF TRANSMITTAL.**—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.

10. **ITEMIZATION.**

(a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.

(b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.

11. **FREIGHT, TELEGRAMS, ETC.**

(a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.

(b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.

(c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.

12. **REIMBURSEMENTS.**—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.

13. **CORRECTION OF ERRORS.**—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.

14. **ADDITIONS AND DEDUCTIONS.**—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.

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each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

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17. **SUPERINTENDENTS OF CONSTRUCTION.**—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

18. **DISBURSING AGENTS.**—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)

19. **ARCHITECTS—TARSEY ACT.**—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$-----." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

20. **SAMPLE VOUCHERS.**—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

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